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LAWS RELATING TO  
TAXATION

STATE OF RHODE ISLAND

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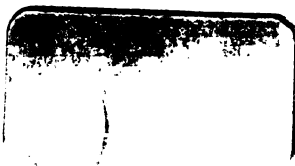


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*State of Rhode Island and Providence Plantations*

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*Rhode Island Laws Relating to Tax Law*

# LAWS RELATING TO TAXATION <sup>et</sup>

COMPILED FROM THE

GENERAL LAWS AND PUBLIC LAWS

BY THE

STATE BOARD OF TAX COMMISSIONERS

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## EXPLANATORY NOTE.

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The following compilation of the statutes of Rhode Island relating to the assessment and collection of state and municipal taxes, and to the powers and duties of officials charged with the administration of the tax laws, has been prepared as a convenient reference for practical every-day use, and is not published as an official or authorized revision or codification.

Attention has been given mainly to an arrangement of the subject matter logically rather than chronologically, by assembling the various provisions dealing with similar classes of ratable property, which are scattered throughout the General Laws of 1909 and the volumes of Public Laws of subsequent years.

Experience in the office of the Board of Tax Commissioners has demonstrated the need of such a compilation which will enable the layman, as well as the attorney-at-law and the student of taxation, to comprehend readily the statutory provisions governing the taxation of a given class of corporations or group of tax payers without the necessity of a detailed survey of the statutes.

Chapter and section numbers, with marginal references indicating the year of adoption of amended sections and decisions of Rhode Island courts, will afford the required information for those who may find recourse to the statutes or court reports necessary.

In addition to the general provisions for the levy, assessment and collection of taxes, there will also be found certain provisions of other statutes having an important

bearing upon state and local revenues, including those imposing fees for certain licenses, fees for the registration of automobiles, fees for corporation charters, and rentals for leased oyster grounds. There are other incidental sources of public revenue, such as fees for hunters', peddlers' and other licenses, and various departmental receipts, which are not considered a necessary part of such a compilation and are not included.

The application of the general law with respect to specific municipalities has in some cases been modified by special statutes. No effort has been made to note exceptions of this character.

In referring to this compilation for the purpose of ascertaining to what taxes given classes of taxpayers are subject in Rhode Island the following basic principle underlying the system of taxation should be borne in mind:

Tangible property, real and personal, is assessed by the municipality where such property is situated; taxable intangible personal property in the hands of individuals and co-partnerships is assessed where the owner or owners reside; intangible property of corporations doing business within the state is non-taxable by the municipalities, such corporations being assessed upon their intangible property or gross receipts by the state at the source, and their stocks, bonds and other securities exempted from taxation in the hands of the holder. A few exceptions are indicated, either in the text or in footnote references.\*

If this compilation is consulted with the above principle always in mind, there should be little difficulty in determining the extent of the tax liability for any given group of taxpayers.

It will be noted also that taxes in Rhode Island are

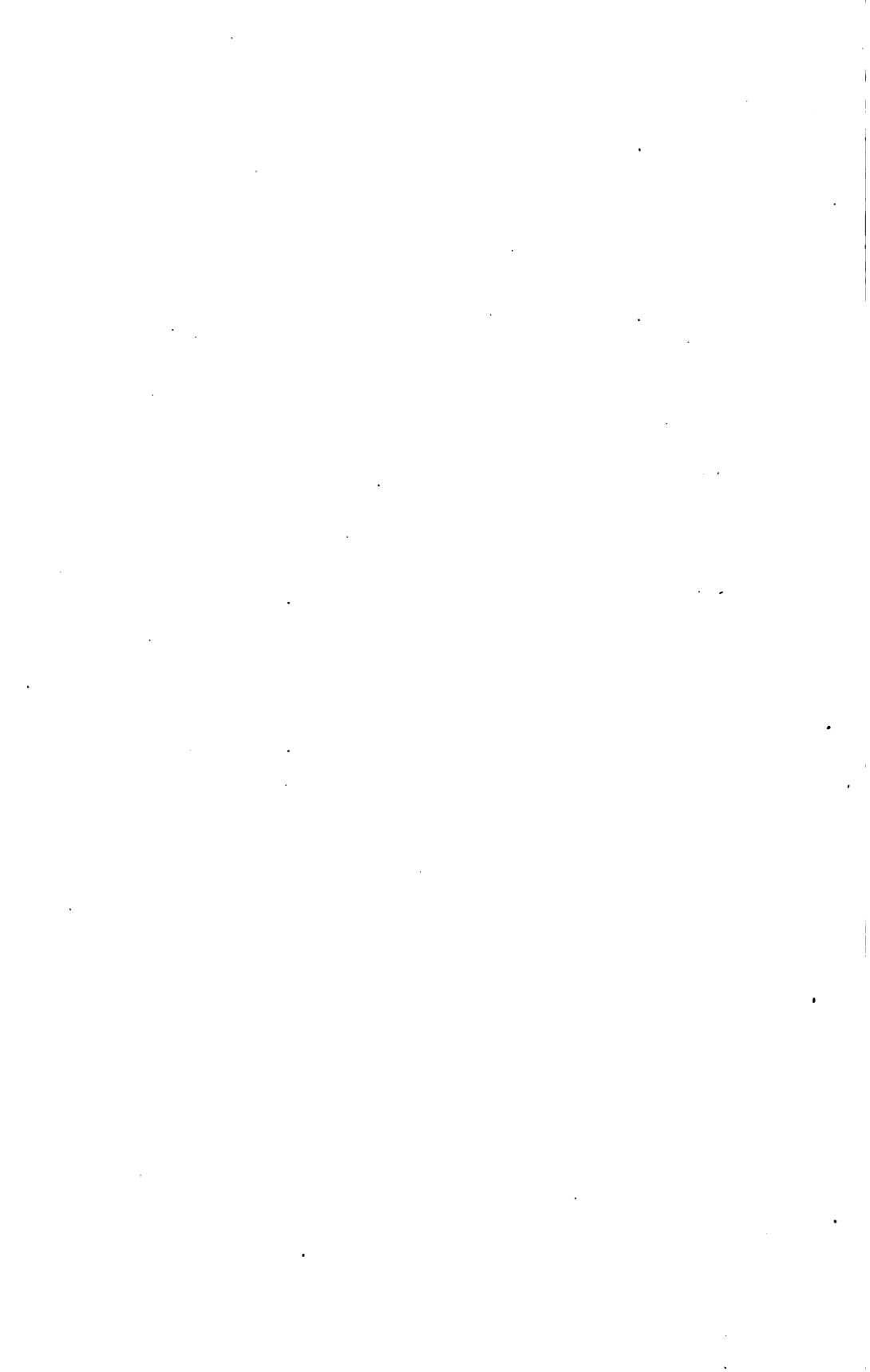
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\* Securities of stock insurance companies are taxable to the holder, notwithstanding such companies pay a state tax on premiums and assessments. (41 R. I. 277.)

State and municipal; there are no county taxes. Some of the larger municipalities have special tax statutes or charter provisions, but as these are not of general application or significance they have been omitted from this publication.

Foot-note references to amended statutes invariably apply to sections or clauses *as amended*, and not as they appear under their original chapter designations in the General Laws and Public Laws. Marginal side-notes indicate the year in which such amendments were adopted.

#### BOARD OF TAX COMMISSIONERS.



## CONSTITUTIONAL PROVISIONS.

### Article I.

SEC. 2. All free governments are instituted for the protection, safety and happiness of the people. All laws, therefore, should be made for the good of the whole; *and the burdens of the state ought to be fairly distributed among its citizens.*

4 R. I. 230.  
4 R. I. 445.  
11 R. I. 321.  
13 R. I. 50.  
15 R. I. 403.  
15 R. I. 466.  
18 R. I. 16.  
18 R. I. 417.  
18 R. I. 776.  
19 R. I. 271.  
19 R. I. 613.  
19 R. I. 704.  
21 R. I. 576.  
22 R. I. 182.  
26 R. I. 166.  
27 R. I. 285.  
34 R. I. 191.  
38 R. I. 490.  
39 R. I. 14.  
41 R. I. 277.

### Article IV.

SEC. 15. *The general assembly shall, from time to time, provide for making new valuations of property, for the assessment of taxes, in such manner as they may deem best. A new estimate of such property shall be taken before the first direct state tax, after the adoption of this constitution, shall be assessed.*

Valuations of property for the purposes of taxation to be provided for.

35 R. I. 519.  
39 R. I. 12.  
39 R. I. 14.

### Article VII of Amendments.

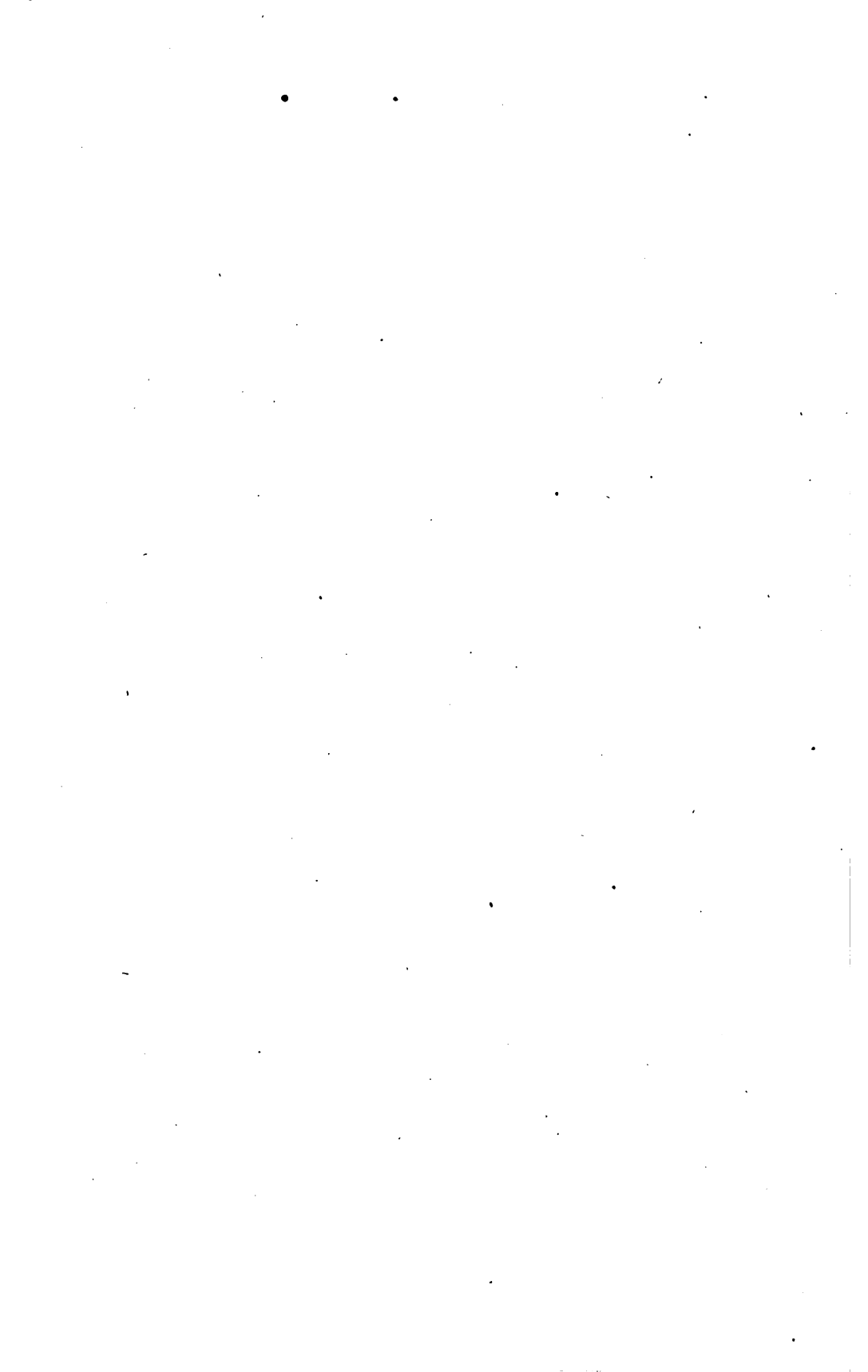
SEC. 2. *The assessors of each town and city shall annually assess upon every person who, if registered, would be qualified to vote, a tax of one dollar, or such sum as with his other taxes shall amount to one dollar, which tax shall be paid into the treasury of such town or city and be applied to the support of public schools therein: PROVIDED, that such tax assessed upon any person who has performed military duty, shall be remitted for the year he shall perform such duty; and said tax assessed upon any mariner for any year while he is at sea, or upon any person who by reason of extreme poverty is unable to pay said tax, shall upon application of such mariner or person, be remitted. The general assembly shall have power to provide by law for the collection and remission of said tax.*

Poll-tax to be assessed, annually on what persons for the support of public schools.

To be remitted, when.

Collection and remission to be as provided by law.





## PART I.

### SITUS, LIABILITY AND CLASSIFICATION.

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#### 1. — PROPERTY LIABLE TO AND EXEMPT\* FROM TAXATION.

(Gen. Laws, 1909, Chap. 56.)

SECTION 1. All real property in the state, and all personal property belonging to the inhabitants thereof, whether individuals, copartnerships, or corporations, and all tangible personal property located in the state belonging to non-residents, shall be liable to taxation unless otherwise specially provided.

All property of residents, and tangible personal property of non-residents, liable to taxation.  
2 R. I. 459,  
8 R. I. 15.  
11 R. I. 321.  
12 R. I. 435.  
15 R. I. 159.

SEC. 2 (*as amended*). The following property shall be exempt from taxation: Property belonging to the state; lands ceded or belonging to the United States; the bonds and other securities issued and exempted from taxation by the government of the United States, or of this state; real estate, used exclusively for military purposes, owned by chartered or incorporated organizations approved by the adjutant general, and composed of members of the national guard, the naval militia or the independent chartered military organizations; buildings for free public schools; buildings for religious worship and the land upon which they stand and immediately surrounding the

What property is exempt from taxation.

Pub. Laws, 769,  
Feb. 15, 1912.

6 R. I. 235.  
8 R. I. 474.  
9 R. I. 559.  
12 R. I. 19.  
14 R. I. 307.  
19 R. I. 710.  
21 R. I. 34.  
24 R. I. 87.  
34 R. I. 102  
39 R. I. 12.

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\* See also index — "Exemption from Taxation."

Same subject. same, to an extent not exceeding one acre, so far as said buildings and land are occupied and used exclusively for religious or educational purposes; the buildings and personal estate owned by any corporation used for a school, academy or seminary of learning, and of any incorporated public charitable institution, and the land upon which said buildings stand and immediately surrounding the same to an extent not exceeding one acre, so far as the same is used exclusively for educational purposes, but no property or estate whatever shall hereafter be exempt from taxation in any case where any part of the income or profits thereof or of the business carried on thereon is divided among its owners or stockholders; the estates, persons, and families of the president and professors for the time being of Brown University for not more than ten thousand dollars for each such officer, his estate, person, and family included; property especially exempt by charter unless such exemption shall have been waived in whole or in part; lots of land used exclusively for burial grounds; the property, real and personal, held for or by any incorporated library, society, or any free public library, or any free public library society, so far as said property shall be held exclusively for library purposes, or for the aid or support of the aged poor, or for the aid or support of poor friendless children, or for the aid or support of the poor generally; or for a hospital for the sick or disabled; and any fund given or held for the purpose of public education; almshouses and the land and buildings used in connection therewith; the real estate and personal property of any incorporated volunteer fire-engine company in active service; the estate of any person who in the judgment of the assessors is unable from infirmity or poverty to pay the tax; the household furniture and family stores of a housekeeper in the whole, including beds and bedding, not exceeding in value the sum of three hundred dollars; the bibles, school-books, and other books in use in the family, not exceeding in value the sum of three hundred dollars.

SEC. 3. Whenever there shall have been planted one or more acres of land worth not more than twenty-five dollars per acre, in the state, to trees of any of the following kinds: chestnut, hickory, oak, maple, larch, pine, ash, catalpa, locust, basswood, beech, hemlock, spruce, tulip tree, cedar, sycamore, and walnut, in numbers not less than five hundred to the acre, the owner of such plantation of trees may file with the tax assessors, in any town in which such plantation may be located, an affidavit showing that he has complied with the requirements of this chapter. Upon such proof, such plantation, including the trees and land on which they are growing in good condition, shall be exempted from all taxation whatsoever for a period of fifteen years, said period of exemption to be counted from the time the said land shall have been planted as aforesaid, or from the time it may have been necessary to replant the same, by reason of destruction by fire, if the same shall be replanted within one year after such destruction: *Provided*, said land is planted or replanted, as the case may be, and managed under a forest working plan approved by the state commissioner of forestry during said period of exemption from taxation; *provided, further*, that the provisions of this chapter shall not be construed so as to exempt from taxation more than three hundred acres owned by any one person, corporation, limited copartnership, or association.

Of exempting plantations of trees from taxation.

SEC. 6 (*as amended*). The property of each soldier or sailor who served in the military or naval service of the United States in the war of the rebellion, and who was honorably discharged therefrom, or of the unmarried widow of such soldier or sailor, shall be exempted from taxation to the amount of one thousand dollars; and in case such soldier or sailor has property, but not of the

Property of honorably discharged soldier or sailor of the rebellion to be exempt from taxation, to what amount.

Pub. Laws, 392,  
April 22, 1909.

value of one thousand dollars, his wife shall be exempted from taxation on her property to the amount of the difference between the value of the property of her husband and said sum of one thousand dollars; and in case such soldier or sailor has no property, his wife shall be exempted from taxation on her property to the amount of one thousand dollars; and in case any person entitled to such exemption has property taxable in more than one city or town of the state, such proportion of such total exemption shall be made in each city or town, as the value of the property taxable in such city or town bears to the value of the whole of the property of such person taxable in the state: *Provided*, that no exemption shall be allowed hereunder, if the property of such soldier, sailor, widow, or wife, or the combined properties of such soldier or sailor and his wife, whether within or without the State, exceed in value the sum of five thousand dollars, or in favor of any person who is not a legal resident of the state, or unless the person entitled to such exemption shall present to the assessors due evidence that he or she is so entitled, and shall render to the assessors an account of his or her ratable estate, as provided by law, so that such deduction or exemption may be made.

(Pub. Laws, 1912, Chap. 803.)

Fraternal  
benefit societies  
defined.

SECTION 1. Any corporation, society, fraternity, or voluntary association without capital stock, organized and carried on solely for the mutual benefit of its members or the beneficiaries and not for profit, and either with or without a lodge system with ritualistic form of work, but having a form of government either representative or under the direct control of the members, and which makes provisions for the payment of death or disability benefits, or for both, is hereby declared to be a fraternal beneficiary society.

SEC. 30. Every fraternal benefit society organized or licensed under this act is hereby declared to be a charitable and benevolent institution, and all of its funds shall be exempt from all and every state, county, district, municipal and school tax, other than taxes on real estate and office equipment.

Fraternal benefit society funds exempt from taxation.

## 2. — WHERE AND TO WHOM PROPERTY IS TAXABLE.

(Gen. Laws, 1909, Chap. 57, as amended.)

SECTION 1. All real estate shall be taxed in the town where the same is situated.

Real estate, where to be taxed.

SEC. 2. Buildings on leased land, the leases whereof are in writing and recorded, shall, for the purposes of taxation, be deemed real estate.

15 R. I. 159.  
Building on leased land is as real estate.

32 R. I. 527.

SEC. 3. The main wheels, steam-engines, dynamos, boilers, and shafts, whether upright or horizontal, drums, pulleys, and wheels attached to any real estate for operating machinery, and all steam-pipes, gas-pipes, water-pipes, ammonia-pipes, air-pipes, gas-fixtures, electric-fixtures, and water-fixtures attached to, and all kettles set and used in, any manufacturing establishment, are declared to be real estate when owned by the owners of the real estate to which they are attached.\*

Machinery, gearing, or fixtures are as real estate when owned by owner of the realty.

2 R. I. 15.  
7 R. I. 317.  
21 R. I. 442.

SEC. 4 (*as amended*). Taxes on real estate shall be assessed to the owners, and separate tracts or parcels shall be separately described and valued so far as practicable. *Provided, however*, that no misdescription, defect in description, or mistake in valuation, so long as the estate assessed can be identified, shall be taken advantage of by any taxpayer in order to avoid the payment of a tax assessed against him, unless he shall have brought

Real estate assessed to owners, how.  
Pub. Laws, 461,  
May 7, 1909.

8 R. I. 493.  
10 R. I. 378.  
13 R. I. 675.  
15 R. I. 48.  
15 R. I. 58.  
18 R. I. 88.  
22 R. I. 318.  
23 R. I. 117.  
24 R. I. 280.  
28 R. I. 570.  
30 R. I. 467.

\* See Gen. Laws of 1909, Chap. 251, p. 13.

Error in description or in valuation not to be taken advantage of by tax-payer.

Mortgagor deemed the owner, when.  
13 R. I. 621.

Tenant for life, when.  
15 R. I. 53.  
39 R. I. 242.

Undivided real estate of a deceased person, assessed to whom.  
16 R. I. 248.  
41 R. I. 63.

Real estate assessed by mistake, when liable for tax.

Pub. Laws, 769,  
Feb. 15, 1912.  
21 R. I. 442.  
26 R. I. 189.  
31 R. I. 277.  
33 R. I. 559.  
37 R. I. 258.

Tangible personal property to be taxed where found.  
Pub. Laws,  
1398, April 14,  
1916.

to the assessors a true and exact account of all his ratable estate, describing and specifying the value of every parcel of his real and personal estate, at such time as they may prescribe for the assessing of the tax.

SEC. 5. The mortgagor shall be deemed to be the owner of mortgaged real estate, so long as the same is in his possession.

SEC. 6. Estates in the possession of a tenant for life may be taxed to the tenant for life, who, for the purposes of taxation, shall be deemed the owner.\*

SEC. 7. Undivided real estate of any deceased person may be assessed to the estate, or heirs, or devisees of the deceased, generally, until a record of a division be made, or until they give notice to the assessors of the division, and of the names of the persons holding the portions thereof; and each heir or devisee shall be liable for the whole of the tax, and shall have a lien therefor on the shares of his associate heirs or devisees in said estate, for their proportion of said tax, if paid by him.

SEC. 8. If, in assessing real estate, the same be assessed by mistake to a person not the owner, such tax may nevertheless be collected from such real estate: *Provided*, the same be described so as to be identified, and the party having the record title have notice of such assessment.

SEC. 9 (*as amended*). All ratable personal property, both tangible and intangible, shall be taxed as follows:

*First (as amended)*. The fixtures enumerated in Section 3 of this chapter, all picking, carding, spooling, drawing, spinning and reeling frames, dressing and warping machines, looms, tools and machines of all sorts, propelled by steam, water, electric, or other power, in any factory, machine shop, print works, manufacturing or other establishment of any kind, and all live stock and farming tools on farms shall be taxed to the owner in the

\* See Gen. Laws of 1909, Chap. 60, Sec. 10, p. 37.

town where they are situated, in the same manner as if the owner resided there. All fixtures, tools, machinery, stock in livery stables, live stock, farming tools, goods, wares, merchandise, and other stock in trade, including stock in the business of manufacturing or of the mechanic arts, and all other tangible personal property situated or being in any town, in or upon any store, mill, dock yard, piling ground, place for sale of property, shop, office, mine, quarry, farm, place of storage, manufactory, warehouse, or dwelling-house therein, belonging to any person, partnership, corporation, joint stock company or association, shall be taxed to such person, partnership, corporation, joint stock company, or association in the town where said property is situated. All tangible personal property aforesaid belonging to any person under guardianship or held in trust or otherwise by an executor, administrator or trustee shall be taxed to such guardian, executor, administrator or trustee in the town where such property is situated. If any tangible personal property aforesaid located in any town shall belong to any person, partnership, corporation, joint stock company, or association, unknown to the assessors, it shall be taxed to the owner, a person unknown to the assessors; and the collector may distrain and sell such property in the same manner as provided in Chapter 60 of the General Laws: \* *Provided, however, that if any tangible personal property aforesaid located in any town and belonging to any person, co-partnership, corporation, joint stock company or association unknown to the assessors shall be in the possession or custody of any agent, consignee, or other person or persons acting in a contractual representative capacity for said owner unknown to the assessors, it shall be taxed to said agent, consignee, or other representative, and the said agent, consignee, or other representative shall be personally liable for the tax so assessed against him on the property in his possession or*

Same subject.

Tangible personal property in the possession of a representative of the owner, said owner being unknown to the assessors, to be taxed to said representative.

\* See page 35.



Representative  
to have a lien  
on owner's  
property.

custody owned as aforesaid, and shall have a lien on the property of the said person unknown to the assessors for the tax paid on said unknown person's property; *and provided, further*, that nothing in this act contained shall be construed to impose any tax upon manufactured property owned by non-residents and brought into this state temporarily to be finished and returned to the owner. Persons, partnerships, corporations, joint stock companies, or associations, residing or located in this state, and owning tangible personal property located in and taxed in any other state shall not be taxed therefor in this state.

Banks and  
domestic  
building-loan  
associations  
exempt from  
local tax on in-  
tangible personal  
property,  
corporations  
paying corporate  
excess tax  
exempt from  
local tax on  
corporate excess.

*Second.* No trust company, bank or savings bank existing under the laws of this state; no banking association organized under the laws of the United States, and located within this state; and no domestic building-loan association, shall be taxed upon its intangible personal property by any town; and no corporation subject to a state tax upon its corporate excess shall be taxed on such corporate excess by any town.\*

Intangible  
personal property  
of co-  
partners, how  
taxed.

4 R. I. 313.  
15 R. I. 159.

*Third.* Intangible personal property belonging to any co-partnership shall be taxed to the co-partnership in the town in which it carries on its business. If partners have places of business in two or more towns, such property shall be equitably apportioned between the several towns in proportion to the tangible personal property in each town in which said business is carried on, and any deduction allowed for debts due from such partnership shall be deducted in each town in the ratio of the tax in such town.

Intangible personal  
property of person under  
guardianship,  
how taxed.

*Fourth.* Intangible personal property belonging to persons under guardianship shall be taxed to the guardian in the town where the ward resides, if in this state; and if the ward does not reside in this state, in the town where the guardian resides, if a resident of this state.

\* See Part III, pp. 61, 73, 78.

*Fifth.* Intangible personal property held in trust by any executor, administrator, or trustee, whether under an express or implied trust, the income of which is to be paid to any other person, shall be taxed to such executor, administrator, or trustee in the town where such other person resides; but if such other person resides out of the state, then in the town where the executor, administrator, or trustee resides; and if there be more than one such executor, administrator, or trustee, then in equal proportions to each of such executors, administrators, and trustees in the towns where they respectively reside.

Intangible personal property held by trustee, executor or administrator, how taxed.

17 R. I. 363.  
37 R. I. 362.

*Sixth.* All other intangible personal property in the hands of executors or administrators shall be taxed to them in the town where the deceased person resided, until such property shall have been distributed and some evidence of such distribution shall have been filed in probate court or notice in writing thereof given to the assessors. If no executor of the will of, or no administrator of the estate of, a deceased person shall have been appointed, the personal property of said deceased person, both tangible and intangible, liable to taxation, shall be assessed as the estate of said deceased person, in the town where the deceased person resided, and the executor or administrator subsequently appointed shall be liable as such for so much of the tax as shall prove to be not in excess of the tax upon the amount for which said estate was properly taxable. The tangible and intangible personal property of any minor not under guardianship shall be assessed to such minor, and such minor shall be liable for so much of the tax, notwithstanding his minority, as shall prove to be not in excess of the tax upon the amount for which he was properly taxable.

Same.

Personal property of deceased, how taxed when no executor or administrator has been appointed.

Personal property of minor not under guardianship, how taxed.

*Seventh.* Residents of this state shall not be taxed in this state for shares held by them in national banking-associations located without this state, the shares of which are taxed in the states where such national banking-associations are located.

Exemption of certain bank stock from local taxation.

Exemption from local taxation of bonds, debentures, and indebtedness, of banks and corporations paying a tax on corporate excess, or on gross earnings.

37 R. I. 141.

*Eighth.* No person, co-partnership or corporation shall be taxed for shares of stock held in, or for bonds or debentures of, any corporation liable under the laws of this state to a tax upon the corporate excess of such corporation; and no owner of any other indebtedness of such corporation shall be taxed therefor, whenever such other indebtedness shall have been incurred for the acquisition of real estate or of tangible personal property, or returned by such corporation, or shall be a cover for a division of profits, under Clause 1 of Section 11\* of this act. And no person, co-partnership or corporation shall be taxed upon shares of stock held in, or for bonds, debentures or any other evidences of indebtedness owned of, any corporation liable under the laws of this state to a tax upon the gross earnings from its operation within this state, or of any such corporation the property of which is operated in this state by any such corporation so liable to such gross earnings tax; and no person, co-partnership or corporation shall be taxed in any town upon shares of stock held in any trust company, bank or banking association whose shares are liable to taxation by the state.†

Intangible personal property of literary, social, religious or benevolent societies, where taxed.

*Ninth.* Intangible personal property, liable to taxation, of any literary, social, religious, or benevolent society or corporation shall be taxed in the town where such society holds its meetings, or where such corporation is located.‡

Indebtedness to be deducted from value of intangible personal property in certain cases.

*Tenth.* No persons, co-partnerships, or bodies corporate resident in this state shall be liable to taxation on money on hand at interest, or on deposit, or on debts due from others, except upon the surplus of such property over and above their actual indebtedness; but in making allowance for the indebtedness of such persons, co-partnerships, and bodies corporate, no deduction shall be

\* See page 64.

† See Pub. Laws of 1912, Chap. 769, Secs. 9, 20, 21 and 30, pp. 61, 69, 74, 89.

‡ See Pub. Laws of 1912, Chap. 769, Sec. 47, p. 91.

made for any liability as endorser or surety or other contingent liability, nor exceeding his, their, or its pro rata amount of any joint indebtedness; nor shall any liability as a partner be deducted from the taxpayer's individual property, nor an individual indebtedness be deducted from co-partnership property. This clause shall not apply to corporations paying a tax upon their corporate excess.\*

*Eleventh (as amended).* Every mutual insurance company and every mutual surety company incorporated by this state, shall be liable to taxation on its intangible personal property in the town where the corporation is located. Every stock insurance company incorporated by this state which pays a tax upon premiums and assessments under the provisions of Section 35 of this act.† shall be exempt from taxation on its intangible personal property in the town or city where such corporation is located.‡

Mutual insurance and mutual surety companies liable to local taxation on intangible property.  
Pub. Laws, 784, March 28, 1912.  
Stock insurance companies exempt from local taxation, when.  
41 R. I. 277.

*Twelfth.* Except as otherwise provided by this section,§ or by any other law, all ratable personal property, both tangible and intangible, shall be taxed to the owner thereof in the town in which such owner shall have had his actual place of abode for the larger portion of the twelve months next preceding the first day of April in each year.

Except as otherwise provided personal property to be taxed to owner in place of residence.

SEC. 10 (*as amended*). Personal property, for the purposes of taxation, shall be deemed to include all goods, chattels, the fair cash value of debts due from others, money and effects, wherever they may be, all ships or vessels, at home or abroad, all stocks and securities, shares in any bank or banking-association, in any turnpike, bridge, or other corporation, within or without this state, except such as are exempt from taxation by the laws of the United States or of this state.

Personal property liable to taxation defined.

Pub. Laws, 769, Feb. 15, 1912.  
25 R. I. 359.  
33 R. I. 559.  
34 R. I. 84.

\* See Pub. Laws of 1912. Chap. 769, Sec. 9, p. 61.

† See Pub. Laws of 1912, Chap. 769, Sec. 35, amending Gen. Laws of 1909, Chap. 39, Sec. 5, p. 98.

‡ See foot-note reference, "Explanatory Note," page viii.

§ See Clause *First*, p. 6.

Intangible personal property to be taxed at 40 cents per \$100.

Pub. Laws, 769,  
Feb. 15, 1912.  
35 R. I. 519.  
41 R. I. 277.

SEC. 11. Money on hand, money at interest or on deposit which is not taxable under the provisions of Sections 3 and 4 of Chapter 39\* of the General Laws, and the fair cash value of debts, whether or not secured by mortgage or pledge, due to the person, co-partnership or corporation to be taxed, all to such an amount as the value of such money and such debts shall exceed the amount such person, co-partnership or corporation is indebted to others, including in such indebtedness to others any debts secured by mortgage or pledge given by such person, co-partnership or corporation; government, state and municipal bonds and securities not exempt from taxation by the laws of the United States or of this state; the stocks, bonds and securities of all corporations carrying on business for profit in this state which are not specially exempted from taxation by the laws of this state;† the stocks, bonds and securities of all corporations which do not carry on business for profit in this state; and all other intangible personal property: — shall be taxed at the uniform rate of forty cents for each one hundred dollars of assessed valuation.

(Gen. Laws, 1909, Chap. 58.)

Owners of vessels engaged in foreign commerce to make returns and pay tax, when.

SEC. 13. The registered owners of every ship or vessel engaged in foreign commerce shall, on or before the first day of February in each year, make a statement in writing to the town treasurer of the town where such ship or vessel is registered, of the net profits earned by such ship or vessel for the year ending on the thirty-first day of December next preceding, and shall submit to such examination on oath by said treasurer as he shall deem necessary for the verification of the truth of such statement. Interest on the vessel and extraordinary repairs shall not be deducted from the earnings in making up such statement; and such owners shall thereupon pay to

\* See page 78.

† See index — "Exemption from Taxation."

said town treasurer for the use of the town a tax of one per centum on such net earnings; and in case such owners make such return and pay the tax herein provided, they shall be subject to no other taxation on said property. Vessels shall be deemed to be engaged in foreign commerce in case three-fourths of their earnings in any year shall have been received in foreign trade.\*

What are to be deemed such vessels.

(Gen. Laws, 1909, Chap. 251.)

SECTION 1. The water-wheels, steam-engines, boilers, all shafting, whether upright or horizontal, and hangers for the same, except such as are used to drive a special machine, all drums, pulleys, wheels, gearing, steam-pipes, gas-pipes, and gas-fixtures, water-pipes, and fixtures, kettles and vats, set and used in any mechanical or manufacturing establishment, are declared to be real estate whenever the same belong to the owner of the real estate to which they are attached.†

Certain machinery and fixtures are real estate, when.

SEC. 2. All other machinery, tools and apparatus of every description, including all the articles specified in the preceding section whenever the same belong to some person other than the owner of the real estate to which they are attached, used or employed in any manufacturing establishment, are declared to be personal estate, and as such shall be considered in assignment of dower, in attachments, and in all cases whatsoever; except that in the assessment of taxes such property shall be assessed as provided in chapter fifty-seven.‡

Other machinery and apparatus are personal estate, excepting as to taxes.

7 R. I. 317.

\* See also Gen. Laws of 1909, Chap. 57, Sec. 10, p. 11.

† See Gen. Laws of 1909, Chap. 57, Sec. 3, p. 5.

‡ See page 5.



PART II.

ASSESSMENT AND COLLECTION OF LOCAL  
TAXES.\*

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1. — STATUTORY POWERS OF TOWNS.

(Gen. Laws, 1909, Chap. 46.)

SEC. 3. They may raise by a tax on real or personal estate, or on both, such sums of money as shall be necessary to pay town debts, or to defray the charges and expenses of the town hereinafter set forth; and may include the town's proportion of any state tax which may be assessed, in the assessment of the town tax, and pay the same out of the town treasury: *Provided*, the same be voted at a legal meeting of the electors of the town.†

Power of, to  
tax.

7 R. I. 438.  
34 R. I. 502.  
35 R. I. 519.

SEC. 5 (*as amended*). The electors in any town or city qualified to vote upon any proposition to impose a tax, or for the expenditure of money in such town or city, may, by a majority vote of such electors voting at any meeting for the election of town officers, or members of the city council therein, appropriate a sum not exceeding twenty-five cents on each one hundred dollars of the ratable property of such city or town in the year next preceding such appropriation, for the foundation therein of a free public

Power of, to  
establish free  
public libraries.

Pub. Laws,  
1036, Apr. 21,  
1914.

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\* Municipal. Rhode Island has no system of county taxes.

† See Gen. Laws of 1909, Chap. 58, Sec. 1 (*as amended*), p. 21.



library, with or without branches, for all the inhabitants thereof, and to provide suitable rooms for such library, which shall be used under such regulations as may from time to time be prescribed by the town council of such town, or city council of such city.

Debts, etc., due from towns and cities, how to be demanded and enforced.

16 R. I. 502.  
18 R. I. 160.  
19 R. I. 659.  
22 R. I. 224.  
25 R. I. 443.  
25 R. I. 251.  
27 R. I. 135.  
31 R. I. 366.  
308, 386, 398.  
31 R. I. 543.  
32 R. I. 278.  
37 R. I. 339.

SEC. 12. Every person who shall have any money due him from any town or city, or any claim or demand against any town or city, for any matter, cause or thing whatsoever, shall take the following method to obtain the same, to wit: Such person shall present to the town council of the town, or to the city council of the city, a particular account of his claim, debt, damages or demand, and how incurred or contracted; which being done, in case just and due satisfaction is not made him by the town or city treasurer of such town or city within forty days after the presentment of such claim, debt, damages or demand aforesaid, such person may commence his action against such treasurer for the recovery of the same.

Judgment against, how to be satisfied.

19 R. I. 692.  
31 R. I. 367.  
368, 398.  
31 R. I. 543.  
32 R. I. 278.

SEC. 13. On judgment being obtained for such debt, damages or demand, in case said treasurer shall not have sufficient of the money of such town or city in his hands to satisfy and pay the judgment obtained and the charges expended in defending such suit, the said treasurer shall make application to any justice of the peace in such town or city, and thereupon the justice shall grant a warrant to the town sergeant of such town, requiring him to warn the electors of the town to hold a town meeting, at such time and place as shall be appointed, or to the mayor of such city requiring him to call a special meeting of the city council of such city, for the speedy ordering and making a tax, to be collected for the reimbursement of said treasurer.

Same subject.

19 R. I. 692.  
31 R. I. 366.  
32 R. I. 278.

SEC. 14. In case said electors, or said city council, as the case may be, upon due warning given them, shall not take due and effectual care to reimburse, pay or satisfy said treasurer the money, costs and charges by him ex-

pendent, or recovered against him, upon petition, in the nature of a petition in equity, by him or by the person recovering the judgment named in section thirteen of this chapter, made to the superior court at any time thereafter, setting forth the facts, the court may order the assessors of said town or city to assess upon the ratable property thereof, and the collector to collect, a tax sufficient for the payment of said judgment, with all incidental costs and charges, and the expense of assessing and collecting such tax.

SEC. 21. No town shall, without special statutory authority therefor, incur any debt in excess of three per centum of the taxable property of such town, including the indebtedness of such town on the tenth day of April, one thousand eight hundred seventy-eight, but the giving of a new note or bond for a pre-existing debt, or for money borrowed and applied to the payment of such pre-existing debt, is excepted from the provisions of this section, and the amount of any sinking fund shall be deducted in computing such indebtedness.

Limitation of town's indebtedness.

19 R. I. 692.  
20 R. I. 179.  
20 R. I. 330.

SEC. 22. No town shall assess its ratable property in any one year in excess of ~~one~~ and one-half per centum\* of its ratable value, except for the purpose of paying the indebtedness of such town or the interest thereon, or for appropriations to any of the sinking funds, or for extraordinary repairs for damages caused by the elements; but assessments for specific benefits conferred by the opening or improving of any public highway, or for any public sewer, shall not be taken to be within the provisions of this section.

Limitation of town taxes.

23 R. I. 115.  
24 R. I. 232.

(Gen. Laws, 1909, Chap. 49.)

SECTION 1. The electors in each town shall annually, on their town election days, choose and elect as many

What town officers and when to be chosen.

\* See also Gen. Laws of 1909, Chap. 57, Sec. 11, p. 12.

15 R. I. 394.  
 30 R. I. 327.  
 31 R. I. 408.  
 32 R. I. 281.  
 37 R. I. 381.  
 37 R. I. 361.  
 37 R. I. 475.  
 39 R. I. 19.

town officers as by the laws of the state are or shall be required; that is to say, a moderator to preside in all the meetings of the town, and a town clerk, a town council to consist of not less than three nor more than seven members, a town treasurer, a town sergeant, a town sealer of weights and measures, one or more auctioneers, such a number of assessors of taxes, not less than three nor more than seven, as may be deemed necessary, one or more collectors of taxes, one or more corders of wood, one or more packers of fish, one or more pound keepers, one sealer of leather, and as many constables, overseers of the poor, viewers of fences, gaugers of casks and all such other officers as by law are required in such town and as each or any town shall have occasion for, including persons to superintend the building of chimneys and placing of stoves and stove-pipes.

(Gen. Laws, 1909, Chap. 50.)

Water pipes in  
 highways.

16 R. I. 238.  
 28 R. I. 582.

SEC. 39. The town council of any town or the city council of any city may grant to any person or corporation the right to lay water pipes in any of the public highways of such town or city for supplying the inhabitants of such town or city with water, and may consent to the erection, construction and the right to maintain a reservoir or reservoirs within said town or city, for such time and upon such terms and conditions as they may deem proper including therein the power and authority to exempt such pipes and reservoirs and the land and works connected therewith from taxation.

(Gen. Laws, 1909, Chap. 56.)

Certain manu-  
 facturing prop-  
 erty may be ex-  
 empted from  
 taxation.  
 Pub. Laws,  
 1376, April 14,  
 1916.  
 22 R. I. 179.  
 34 R. I. 497.  
 34 R. I. 503.  
 39 R. I. 11.

SEC. 4 (*as amended*). The electors of any town or city qualified to vote on a proposition to impose a tax, when legally assembled, may vote to exempt, or may authorize the town or city council of such town or city for a period of not exceeding one year, and for a period not exceeding two years in towns or cities where elections are held

biennially, to exempt from taxation for a period not exceeding ten years, such manufacturing property as may hereafter be located in said town or city in consequence of such exemption, and the land on which such property is located.

SEC. 5. Property so exempted under the preceding section shall not, during such period of exemption, be liable to taxation while such property is used for the purposes for which it was so located.

Property exempt while in original use.

34 R. I. 503.

(Gen. Laws, 1909, Chap. 47.)

SEC. 12 (*as amended*). No vote shall be passed in any town meeting concerning the disposing of the town's land or making a tax, unless special mention be made, and notice thereof given, in the warrant issued for the warning of such meeting; and the town clerk of every town shall grant such warrant, except in cases where the law otherwise directs, which warrant shall be directed to the town sergeant, or to one of the constables of the town. The notice for the making of a tax as herein provided shall be in substantially the following form:

Of town meetings to levy taxes or to dispose of town land.

Pub. Laws, 1210, April 22, 1915.

17 R. I. 423.

19 R. I. 453.

39 R. I. 12.

### WARNING FOR TOWN MEETING.

Form of warrant.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS.

COUNTY OF \_\_\_\_\_ Sc.

By the town clerk of the town of \_\_\_\_\_,  
R. I.

(SEAL) To \_\_\_\_\_, town sergeant of  
the town of \_\_\_\_\_, or any  
of the constables of said town.

### GREETING:

Pursuant to Chapter 47 of the General Laws of the State of Rhode Island, you are hereby required to post, at least seven days before the \_\_\_\_\_ day of \_\_\_\_\_, A. D. 19 \_\_\_\_\_, written notifications in three or more public places in the said town of \_\_\_\_\_, Rhode Island,

Form of war-  
rant (con-  
tinued).

notifying and warning the electors of the said town of  
 , qualified to vote upon any proposition to  
 impose a tax or for the expenditure of money, to assemble  
 in town meeting at the town hall (or other place desig-  
 nated) in said town of , on the  
 day of , A. D. 19 , at o'clock in the  
 noon for the purpose of ordering a tax to be levied  
 and assessed on the ratable property of said town and  
 the inhabitants thereof for the payment of the town  
 debts and interest, for the payment of the town's propor-  
 tion of the state tax, for the support of schools, for the  
 support and maintenance of the poor, for the building,  
 repairing and amending of highways, for the building,  
 repairing and amending of bridges, for the improvement  
 in any manner deemed fit of any property belonging to  
 the town, for all necessary charges and expenses whatso-  
 ever arising within said town, whether incidental or not  
 to the above (here designate any further purpose, if any,  
 for which town may legally appropriate money) and for  
 any or all other purposes authorized by law (and if rate  
 is to be fixed, then as follows) and to fix the rate of the  
 tax to be levied and assessed on the ratable property of  
 said town and the inhabitants thereof, and to transact  
 such other business as may legally come before said  
 meeting.

Given under my hand this                      day of                      ,  
 A. D. 19 , at said town of                      , Rhode Island.

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*Town Clerk.*

## 2. — ORDERING OF ASSESSMENTS AND ASSESSORS' MEETINGS.

(Gen. Laws, 1909, Chap. 58.)

**SECTION 1** (*as amended*\*). The electors of any town, qualified to vote on a proposition to impose a tax, when legally assembled, may levy a tax for the purposes authorized by law, on the ratable property of the town, either in a sum certain, or in a sum not less than a certain sum and not more than a certain sum, or in a certain percentage on the valuation of such property† to be made by the assessors of the town as of the fifteenth day of June in each year at twelve o'clock noon, said date being known as the date for assessment of town taxes: *Provided, however*, that in any year in which said fifteenth day of June shall fall upon Sunday said valuation shall be made as of the sixteenth day of June at twelve o'clock, noon; and may order the assessment and the collection of said tax substantially in the following form:

(When no rate is fixed.)

*Resolved*, That the electors of the town of \_\_\_\_\_ qualified to vote on any proposition to impose a tax, in town meeting legally assembled (or, in case of city, the city council of the city of \_\_\_\_\_), on this \_\_\_\_\_ day of \_\_\_\_\_, A. D. 19\_\_\_\_, hereby order the assessment and collection of a tax on the ratable real estate and tangible personal property and ratable intangible personal property (the tax on ratable intangible property to be at the rate of forty cents‡ on each one hundred dollars of the value thereof) in a sum not less than \_\_\_\_\_ dollars, nor more than \_\_\_\_\_ dollars; said tax is for ordinary expenses and charges (and sink-

Electors may levy a tax and order the time of payment.

Pub. Laws, 1785, April 17, 1919.

24 R. I. 228.  
24 R. I. 487.  
28 R. I. 574.  
30 R. I. 826.  
30 R. I. 889.

Form for ordering assessment and collection of taxes, when no rate is fixed.

33 R. I. 331.  
33 R. I. 403.  
33 R. I. 559.  
34 R. I. 99, 100.  
36 R. I. 232.  
37 R. I. 354.  
37 R. I. 478.  
39 R. I. 11.  
39 R. I. 12.

\* In effect Jan. 1, 1921.

† See Gen. Laws of 1909, Chap. 46, Sec. 22, p. 17.

‡ See Gen. Laws of 1909, Chap. 57, Sec. 11, p. 12.

ing funds), for the payment of interest and indebtedness in whole or in part of said town, for the payment of the town's proportion of the state tax and for other purposes authorized by law. The board of assessors shall assess and apportion said tax on the inhabitants and ratable property of said town as of the                      day of June, A. D. 19   , at twelve o'clock noon, according to law (the date for assessment) and shall, on completion of said assessment, date, certify and sign the same and deliver to and deposit the same in the office of the town clerk (except where, by special act or otherwise, it is to be certified and delivered to the town or city treasurer, then to him) on or before the                      day of                     , A. D. 19    (the date of certification, which date must be subsequent to the date for assessment and allow sufficient time for completing the work, the time between the date for assessment and the date of certification being the time of assessment). The town clerk, on receipt of said assessment, shall forthwith make a copy of the same and deliver it to the town treasurer, who shall forthwith issue and affix to said copy a warrant under his hand, directed to the collector of taxes of said town, commanding him to proceed and collect said tax of the persons and estates liable therefor (unless by law otherwise provided). Said tax shall be due and payable on the                      day of                     , A. D. 19    (or, on and between the                      day of                      next and the                      day of                     , A. D. 19   , next), and all taxes remaining unpaid on said                      day of                     , A. D. 19    (or, on said last named day), shall carry until collected a penalty at the rate of                      per centum per annum upon such unpaid tax.

Form, when  
rate is fixed.

(When rate is fixed.)

*Resolved*, That the electors of the town of  
qualified to vote on any proposition to impose a tax, in

town meeting legally assembled (or, in case of city, the city council of the city of \_\_\_\_\_), on this \_\_\_\_\_ day of \_\_\_\_\_, A. D. 19\_\_\_\_, hereby order the assessment and collection of a tax on the ratable real estate and tangible personal property of \_\_\_\_\_ dollars and cents on each one hundred dollars of the value thereof, and on the ratable intangible personal property of forty cents on each one hundred dollars of the value thereof; said tax is for ordinary expenses and charges (and sinking funds), for the payment of interest and indebtedness in whole or in part of said town, for the payment of the town's proportion of the state tax and for other purposes authorized by law. The board of assessors shall assess and apportion said tax on the inhabitants and ratable property of said town as of the \_\_\_\_\_ day of June, A. D. 19\_\_\_\_, at twelve o'clock noon, according to law (the date for assessment) and shall, on completion of said assessment, date, certify and sign the same and deliver to and deposit the same in the office of the town clerk (except where, by special act or otherwise, it is to be certified and delivered to the town or city treasurer, then to him) on or before the \_\_\_\_\_ day of \_\_\_\_\_, A. D. 19\_\_\_\_ (the date of certification, which date must be subsequent to the date for assessment and allow sufficient time for completing the work, the time between the date for assessment and the date of certification being the time of assessment). The town clerk, on receipt of said assessment, shall forthwith make a copy of the same and deliver it to the town treasurer, who shall forthwith issue and affix to said copy a warrant under his hand, directed to the collector of taxes of said town, commanding him to proceed and collect said tax of the persons and estates liable therefor (unless by law otherwise provided). Said tax shall be due and payable on the \_\_\_\_\_ day of \_\_\_\_\_, A. D. 19\_\_\_\_ (or, on and between the \_\_\_\_\_ day of \_\_\_\_\_ next and the \_\_\_\_\_ day of \_\_\_\_\_, A. D. 19\_\_\_\_, next),

Form, when  
rate is fixed  
(continued).



and all taxes remaining unpaid on said \_\_\_\_\_ day of \_\_\_\_\_, A. D. 19 \_\_\_\_ (or, on said last named day), shall carry until collected a penalty at the rate of \_\_\_\_\_ per centum per annum upon such unpaid tax.

Assessors to give notice to bring in list of property.

Pub. Laws, 1735, April 17, 1919.

- 12 R. I. 435.
- 16 R. I. 240.
- 17 R. I. 359.
- 18 R. I. 417.
- 18 R. I. 776.
- 21 R. I. 441.
- 23 R. I. 115.
- 24 R. I. 239.
- 24 R. I. 488.
- 28 R. I. 573.
- 30 R. I. 326.
- 33 R. I. 331.
- 33 R. I. 403.
- 33 R. I. 559.

SEC. 6 (*as amended\**). Before assessing any tax, the assessors shall post up printed notices of the time and place of their meeting, in three public places in the town, for three weeks next preceding the time of such meeting, and advertise in some newspaper published in the town, if any there be, for the same space of time. Such notices shall require every person and body-corporate liable to taxation to bring in to the assessors a true and exact account of all the ratable estate owned or possessed by him or it, describing and specifying the value of every parcel of such real and personal estate, at such time as they may prescribe. Such notices shall be in substantially the following form:

(Where rate is fixed.)

Form of notice, where rate is fixed.

- 34 R. I. 99.
- 36 R. I. 235.
- 37 R. I. 354.
- 37 R. I. 478.

WHEREAS, The electors of the town of \_\_\_\_\_ qualified to vote on any proposition to impose a tax, in town meeting legally assembled, on the \_\_\_\_\_ day of \_\_\_\_\_, A. D. 19 \_\_\_\_ (or, if a city, the city council of the city of \_\_\_\_\_ by joint resolution approved on the \_\_\_\_\_ day of \_\_\_\_\_, A. D. 19 \_\_\_\_), have ordered a tax on the ratable real estate and tangible personal property of said town of \_\_\_\_\_ dollars and \_\_\_\_\_ cents on each one hundred dollars of the value thereof and on the ratable intangible personal property of said town of forty cents on each one hundred dollars of the value thereof, to be assessed and apportioned on the inhabitants and ratable property of the town as of the \_\_\_\_\_ day of June, A. D. 19 \_\_\_\_, at 12 o'clock noon.

Now, therefore, notice is hereby given that in accordance with said resolution and in conformity with the law

\* In effect Jan. 1, 1921.

in relation to the assessment of taxes, every person, co-partnership and corporation liable to taxation is required to bring in to the assessors a true and exact account of all the ratable estate owned or possessed by him or it, describing and specifying the value of every parcel of the real and personal estate so owned or possessed.

Form of notice  
where rate is  
fixed (contin-  
ued).

All persons who are required to return accounts to the assessors in order to be entitled to exemption from taxation wholly or in part under the law, including soldiers and sailors of the war of the rebellion and their wives and widows, are required to render annually to the assessors said account in order to be entitled to the exemption prescribed by law.

For the purpose of receiving such accounts the board of assessors will be in session in their office in the town hall (or wherever located) in said town, daily from the day of \_\_\_\_\_, A. D. 19\_\_\_\_, to the day of \_\_\_\_\_, A. D. 19\_\_\_\_, inclusive, Sundays excepted (this time must follow the date for assessment), from \_\_\_\_\_ o'clock A. M. until \_\_\_\_\_ o'clock P. M.

GENERAL LAWS OF RHODE ISLAND, CHAPTER 58,  
SECTION 7:

Every person bringing in any such account shall make oath before some one of the assessors that the account by him exhibited contains, to the best of his knowledge and belief, a true and full account and valuation of all the ratable estate owned or possessed by him; and whoever neglects or refuses to bring in such account, if over-taxed, shall have no remedy therefor.

All ratable real and personal estate will be taxed to the persons, co-partnerships or bodies corporate who own or hold the same (or who owned or held the same) at twelve o'clock noon, on said                      day of June, A. D. 19 .

**Executors, administrators, guardians and trustees are**

## RHODE ISLAND TAX LAWS.

hereby notified that all the foregoing applies to them and to trust estates as well as to other persons and property.

### *Assessors of Taxes.*

**Dated**.....

Form of notice,  
where rate is  
not fixed.

**(Where rate is not fixed.)**

WHEREAS, The electors of the town of \_\_\_\_\_ qualified to vote on any proposition to impose a tax, in town meeting legally assembled, on the \_\_\_\_\_ day of \_\_\_\_\_, A. D. 19\_\_\_\_ (or, if a city, the city council of the city of \_\_\_\_\_ by joint resolution approved on the \_\_\_\_\_ day of \_\_\_\_\_, A. D. 19\_\_\_\_), have ordered a tax on the ratable real estate and tangible personal property and ratable intangible personal property of said town (the tax on ratable intangible personal property to be at the rate of forty cents on each one hundred dollars of the value thereof) in a sum not less than \_\_\_\_\_ dollars and not more than \_\_\_\_\_ dollars, to be assessed and apportioned on the inhabitants and ratable property of the town as of the \_\_\_\_\_ day of June, A. D. 19\_\_\_\_, at twelve o'clock noon.

Now, therefore, notice is hereby given that in accordance with said resolution and in conformity with the law in relation to the assessment of taxes, every person, co-partnership and corporation liable to taxation is required to bring in to the assessors a true and exact account of all the ratable estate owned or possessed by him or it, describing and specifying the value of every parcel of the real and personal estate so owned or possessed.

All persons who are required to return accounts to the assessors in order to be entitled to exemption from taxation wholly or in part under the law, including soldiers and sailors of the war of the rebellion and their wives and widows, are required to render annually to the assessors

said account in order to be entitled to the exemption prescribed by law.

Form of notice,  
where rate is  
not fixed (con-  
tinued).

For the purpose of receiving such accounts the board of assessors will be in session in their office in the town hall (or wherever located) in said town, daily from the day of \_\_\_\_\_, A. D. 19\_\_\_\_, to the day of \_\_\_\_\_, A. D. 19\_\_\_\_, inclusive, Sundays excepted (this time must follow the date for assessment), from \_\_\_\_\_ o'clock A. M. until \_\_\_\_\_ o'clock P. M.

# GENERAL LAWS OF RHODE ISLAND, CHAPTER 58,

## SECTION 7:

Every person bringing in any such account shall make oath before some one of the assessors that the account by him exhibited contains, to the best of his knowledge and belief, a true and full account and valuation of all the ratable estate owned or possessed by him; and whoever neglects or refuses to bring in such account, if over-taxed, shall have no remedy therefor.

All ratable real and personal estate will be taxed to the persons, co-partnerships or bodies corporate who own or hold the same (or who owned or held the same) at twelve o'clock noon, on said \_\_\_\_\_ day of June, A. D. 19\_\_\_\_.

Executors, administrators, guardians and trustees are hereby notified that all the foregoing applies to them and to trust estates as well as to other persons and property.

.....  
.....  
.....

*Assessors of Taxes.*

Dated.....

Accounts to be under oath; no remedy for overtax in case of neglect.  
 Pub. Laws, 1211, April 22, 1915.  
 12 R. I. 435.  
 16 R. I. 240.  
 17 R. I. 359.  
 17 R. I. 452.  
 21 R. I. 443.  
 28 R. I. 573.  
 34 R. I. 102.

SEC. 7 (*as amended*). Every person bringing in any such account shall make oath before some one of the assessors that the account by him exhibited contains, to the best of his knowledge and belief, a true and full account and valuation of all the ratable estate owned or possessed by him, and who ever neglects or refuses to bring in such account, if overtaxed, shall have no remedy therefor.\*

### 3. — POWERS AND DUTIES OF MUNICIPAL ASSESSORS.†

(Gen. Laws, 1909, Chap. 58.)

Assessors to assess all taxes legally ordered.

SEC. 2. Assessors and boards of assessors in the several towns and cities shall assess all taxes legally ordered under such rules and regulations, not repugnant to law, as the towns and city councils respectively shall from time to time prescribe.

16 R. I. 525.  
 34 R. I. 102.

SEC. 3. All property liable to taxation shall be assessed at its full and fair cash value.

Valuation, when made.  
 Pub. Laws, 1735, April 17, 1919.  
 12 R. I. 339.  
 24 R. I. 229.  
 28 R. I. 574.  
 33 R. I. 559.  
 34 R. I. 102.  
 37 R. I. 357.

SEC. 4 (*as amended*). The assessors shall assess and apportion any tax on the inhabitants of the town and the ratable property therein according to law, and the valuation of such ratable property shall be made as of the date for assessment provided in Section 1 of this chapter.‡

Manner in which assessors are to make list of ratable property.

Pub. Laws, 769, Feb. 15, 1912.  
 33 R. I. 559.  
 34 R. I. 84.  
 40 R. I. 410.  
 40 R. I. 477.

SEC. 8 (*as amended*). The assessors shall make a list containing the true, full and fair cash value of all the ratable estate in the town, placing land, buildings and other improvements, tangible personal property, and intangible personal property, in separate columns, and distinguishing those who give in an account from those who do not, and shall apportion the tax accordingly.

\* See Secs. 14 and 15, p. 29.

† See also Part I, pp. 1-13; Gen. Laws of 1909, Chap. 7, Sec. 18, p. 48; Chap. 82, Sec. 45, p. 146; Chap. 83, Secs. 31, 41, pp. 147, 148; Pub. Laws of 1912, Chap. 769, Secs. 4, 5 and 6, p. 58; poll taxes, p. 43; also index.

‡ See page 21.

SEC. 11. The assessors of any town may, by written demand, require any corporation in this state to make return to them in writing, within twenty days after such demand is made, of the amount and par value of the stock owned in such corporation by any stockholder, residing in the town represented by such assessors, the name of such stockholder being specified in such written demand; and if any corporation shall refuse or neglect, after such demand, to make such return within the time aforesaid, it shall forfeit the sum of one hundred dollars for the use of the town whose assessors make such demand, to be recovered of such corporation by an action of debt in the name of the town treasurer of such town.

Of return of stock, etc., by corporations to assessors.

15 R. I. 234.  
21 R. I. 441.

SEC. 12. Every corporation which is by law required to make returns to the assessors of any town shall return the par value and the cash market value of the shares of said corporation, and the proportionate amount per share at which its real estate, machinery, and tangible property, if any, were last assessed.

Same subject.

15 R. I. 234.  
21 R. I. 444.

SEC. 14. If any person shall bring in an account as aforesaid,\* the assessors shall nevertheless assess such person's ratable estate at what they deem its full and fair cash value.

Persons rendering an account.

34 R. I. 102.

SEC. 15. Any person aggrieved thereby may, within six months after the time appointed for the payment of such tax, petition the superior court for the county, for relief from such assessment; and the clerk shall thereupon issue a citation substantially in the following form:

Remedy, if overtaxed.

12 R. I. 435.  
14 R. I. 307.  
17 R. I. 452.  
21 R. I. 38.  
25 R. I. 524.  
25 R. I. 571.  
28 R. I. 575.  
33 R. I. 331.  
34 R. I. 103.  
42 R. I. 270.

#### THE STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

(SEAL) SC. *To the sheriffs of our several counties, or to their deputies,* Greeting:

We command you to summon the assessors of taxes of the town of : to wit, of

\* See Sec. 7, p. 28.

(if to be found in your precinct) to answer the complaint of \_\_\_\_\_ of \_\_\_\_\_ on the return-day hereof (said return-day being the day of \_\_\_\_\_ A. D. nineteen hundred \_\_\_\_\_) in the SUPERIOR COURT to be holden at the county court-house in \_\_\_\_\_ as by petition filed in court is fully set forth; and to show cause why said petition should not be granted.

Hereof fail not, and make true return of this writ with your doings thereon.

Witness, the seal of our superior court, at this \_\_\_\_\_ day of \_\_\_\_\_ in the year \_\_\_\_\_, Clerk.

Same subject.

25 R. I. 524.  
25 R. I. 571.

SEC. 16. Said citation shall be made returnable and shall be served in like manner as a writ of summons, and said petition shall be subject to all provisions of law as to time for pleading, assignment-day, and all other incidents applicable to an action at law originally commenced in the superior court; and said court shall have exclusive original jurisdiction of all such petitions, notwithstanding that the amount involved shall not exceed five hundred dollars.

Judgment what to be, if true account was not given in.  
28 R. I. 575.

SEC. 17. If on trial of said petition, either with or without a jury, it shall appear that such person has wilfully concealed or omitted any property from his account, or has not placed a fair value thereon, the assessors shall have judgment and execution for their costs.

Judgment what to be, if a true account was given in.  
12 R. I. 435.  
14 R. I. 307.  
28 R. I. 575.

SEC. 18. If it shall appear to the court that a true account was given in, they shall give judgment that the sum in which such person was overtaxed, with his costs, be deducted from his tax; but if such person's tax be paid, or if the amount overtaxed and costs be more than the tax, then the same, or the overplus, shall be paid by the town treasurer out of the treasury, on production of a copy of the judgment.

Petition does not stay proceedings.  
7 R. I. 317.

SEC. 19. No such petition shall, before judgment, stay any proceedings for collecting the tax.

SEC. 20. The assessors, on completing the assessment as aforesaid, shall date and sign the same and deposit it in the office of the town clerk.\*

Assessors to sign and file the assessment.

SEC. 21. The town clerk shall forthwith make a copy of the same and deliver it to the town treasurer.

Copy to treasurer.

SEC. 22. The town treasurer shall forthwith issue and affix to said copy a warrant under his hand, and which need not be under seal, directed to the collector of taxes of the town, commanding him to proceed and collect the several sums of money therein expressed, of the persons and estates liable therefor, by the time directed by the town, and to pay over the same to him or to his successor in office. Whenever any town shall elect its town treasurer collector of taxes for such town, such warrant shall be issued to the town treasurer as collector of taxes by the town clerk.

Treasurer's warrant.

27 R. I. 478.

SEC. 23. In lieu of the provisions of the last three sections, the assessors of taxes in the city of Providence shall, on completing the assessment, date and sign the same, and shall make out and certify to the city treasurer of said city a complete list of the names of the persons taxed and of the total value of all the real estate taxed to each person, also the amount of personal estate assessed against each person, and also the total amount of the tax assessed against each person on said real and personal estate, opposite the name of the person or persons assessed, the assessment of real estate and of personal estate to appear in separate columns in said list, and the said city treasurer shall proceed to collect said taxes at the time and in the manner provided by law and by order of the city council of said city.

Proceedings in city of Providence.

SEC. 24. In lieu of sections twenty, twenty-one, and twenty-two of this chapter, the assessors of taxes in the city of Pawtucket shall, on completing their assessment, date and sign the same and shall make out and certify to the city treasurer of said city a complete list of the names

Of the assessment of taxes in the city of Pawtucket.

33 R. I. 567.

\* See Secs. 23 and 24



of the persons taxed and of the total value of all of the real estate taxed to each person, also the amount of personal estate assessed against each person, and also the total amount of the tax assessed against each person on said real and personal estate, opposite the name of the person or persons assessed, the assessment of real estate and of personal estate to appear in separate columns in said list, and the city treasurer shall proceed to collect said taxes at the time and in the manner provided by law and by direction of the city council of said city.

(Gen. Laws, 1909, Chap. 214.)

Of appraisal of  
property of  
manufacturing  
corporations by  
assessors.

SEC. 8. In case any manufacturing company owning a manufacturing establishment has obtained or shall obtain a charter of incorporation, and all the members of the corporation shall be members of the company, or the members of the corporation not members of the company shall own less than one-third of the stock of the corporation, the manufacturing establishment, including the real estate and machinery conveyed by the company to the corporation, shall be appraised by the assessors of taxes of the town wherein such manufactory shall be situated, and the amount of the capital stock of such corporation represented by such real estate and machinery shall not exceed the sum at which the same may be appraised as aforesaid, either in the whole under the provisions of this chapter, or in any part which may be exchanged by any member of the company for shares in the stock of such corporation, or in which he may pay assessments laid on his shares in the same.

Compensation  
of the assessors.

SEC. 9. Such assessors shall receive for their services in appraising such real estate and machinery the sum of ten dollars, to be equally divided between such of them as may act in the premises, not being less than a majority of the whole number, together with their necessary expenses in making such appraisement, to be paid by the corporation.

SEC. 10. A certificate of such appraisement, signed and sworn to by the assessors making the same, shall be first recorded as aforesaid, in addition to the certificate required by section two of this chapter,\* before the liability of the members of such corporation for the debts and contracts of the same shall cease.

Certificate to be made and recorded.

(Pub. Laws, 1911, Chap. 732.)

SECTION 1. If any real estate liable to taxation in any city or town has been omitted in the assessment of any year or years and has thereby escaped taxation, or if any tax has been erroneously or illegally assessed upon any real estate liable to taxation in any city or town in any year or years, and because of such erroneous or illegal assessment such tax cannot be collected, or if paid has been recovered back, the assessors of taxes of such city or town in the next annual assessment of taxes after such omission or erroneous or illegal assessment is known to them shall assess or re-assess, as the case may be, a tax or taxes against the person or persons who were the owner or owners of such real estate in such year or years, to the same amount to which such real estate ought to have been assessed in such year or years. Such assessment shall be in addition to any assessment of taxes against such person or persons for the current year, and shall be placed on a special tax roll and annexed to the general tax roll for the current year: *Provided, however*, that every such assessment or re-assessment shall be made within six years of the date of the assessment from which such real estate was omitted or in which it was erroneously or illegally assessed as aforesaid; *and further provided*, that in case such real estate was held in trust at the time of such omission or erroneous or illegal assessment and the title thereto has passed from the trustee or

Assessors of cities and towns may assess or re-assess certain taxes.

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\* Gen. Laws, revision of 1909.

trustees who so held such real estate in trust, then such tax or taxes shall be assessed against the person or persons who were the equitable owner or owners of such real estate at the time of such omission or erroneous or illegal assessment.

Proceedings  
for such assess-  
ment or re-  
assessment of  
taxes.

SEC. 2. The assessors of taxes shall give notice of the proposed assessment or re-assessment of any real estate for any previous year or years to all persons liable to such tax in the manner provided in Chapter 58 of the General Laws\* for the levy and assessment of taxes. Such notice shall contain a general description of such real estate and state the year or years for which the same is liable to assessment or re-assessment and the name or names of the person or persons liable to assessment or re-assessment as aforesaid, and shall require every such person to bring in to the assessors a true and exact account of such real estate owned by him in such previous year or years, describing the same and specifying the value of every parcel thereof at the time of the general assessment of property in such previous year or years, and like proceedings for the collection of any and all such taxes shall be taken as is provided in Chapter 60 of the General Laws† for the collection of taxes, and all the provisions of Chapters 56, 57, 58, 60, 61 and 62 of the General Laws,‡ and any acts in amendment thereof or in addition thereto, so far as applicable and consistent herewith, shall apply to every such assessment of taxes for such previous year and to the collection thereof, except that no lien for the collection of any such tax for such previous year shall attach to any real estate which has been aliened by the person liable to such tax prior to the giving of said notice, and no lien thereon which lawfully attached prior to the giving of such notice shall be prejudiced thereby.

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\* Sec. 6, page 24.

† See page 35.

‡ See references to Gen. Laws, page v.

#### 4. — POWERS AND DUTIES OF COLLECTORS OF TAXES.\*

(Gen. Laws, 1909, Chap. 49.)

SEC. 17. Every collector of taxes shall give bond, with sufficient surety, for the faithful performance of such trust, to the town treasurer of the town for which he is chosen, in such sum as the said town or the town council of said town shall determine, not exceeding double the amount of the tax with the collection of which he shall be charged. Whenever any town shall elect its town treasurer collector of taxes for such town, the bond to be given by such collector under the provisions hereof shall be given to the town, and shall be delivered to the town council for safe keeping, and upon the happening of any breach of the condition of the said bond, an action thereon may be commenced in the name of the town to which it was given.

Collector of  
taxes to give  
bond.

10 R. I. 378.  
16 R. I. 83.  
19 R. I. 578.  
37 R. I. 331.  
37 R. I. 361.  
37 R. I. 475.

SEC. 18. In case of the death, resignation or removal of any collector of taxes, the collector who shall be appointed to complete the collection thereof shall have the same power to collect the same as is by law given to the collector first appointed.

Who to collect  
taxes, collector  
dead, etc.

(Gen. Laws, 1909, Chap. 60.)

SECTION 1. The collector of taxes of the town shall collect any tax levied by the town, by the time directed for the payment thereof, and shall pay over the same to the town treasurer, or his successor in office, by the time limited therefor.

Duties of col-  
lector.

3 R. I. 196.  
4 R. I. 478.  
4 R. I. 484.  
32 R. I. 527.  
33 R. I. 331.  
33 R. I. 403.  
37 R. I. 359.  
42 R. I. 270.

SEC. 2 (*as amended*). All taxes assessed against any person, co-partnership or corporation in any town for

All taxes to be  
a lien on real  
estate.

\* See also Gen. Laws of 1909, Chap. 7, Secs. 21, 23, 27, 28 and 29, pp. 49, 50; Chap. 61, Secs. 4 and 5, p. 54; Chap. 82, Sec. 45, p. 146; Chap. 83, Secs. 34 and 41, pp. 147, 148; poll taxes, p. 43; also index.

Pub. Laws, 769,  
Feb. 15, 1912.

14 R. I. 22.  
28 R. I. 366.

Lien to con-  
tinue, how  
long.

13 R. I. 621.  
14 R. I. 22.  
28 R. I. 366.

Fire districts,  
taxes hereafter  
assessed  
against person  
in, to be a lien  
upon his real  
estate, when.

Collectors of  
taxes in, pow-  
ers of.

Lien follows  
buildings re-  
moved.

Not affected by  
receipt of  
check.

Rents and  
profits, grow-  
ing wood on  
land, may be  
sold, when;  
disposition of  
surplus.

either personal property or real estate shall constitute a lien on his, their or its real estate therein.

SEC. 3. All taxes assessed against the owner of any real estate shall constitute a lien on such real estate in any town, for the space of two years after the assessment, and, if such real estate be not aliened, then until the same is collected.

SEC. 4. All taxes assessed against any person in any fire district within this state, pursuant to the act of incorporation thereof, for either real or personal estate, shall constitute a lien upon his real estate therein for the space of two years after the assessment, and, if such real estate be not aliened, then until the same are collected.

SEC. 5. The collector of taxes of every fire district shall have all the powers and privileges, and be subject to all the duties and liabilities, which are conferred or imposed upon collectors of taxes in towns.

SEC. 6. If any building on leased land described in section two, chapter fifty-seven,\* be removed, the lien thereon shall not be affected, but the collector may follow the same out of the town if necessary, and sell it with the same effect as if not removed.

SEC. 7. The collector shall, in case he receives a check for the tax of any person or corporation, hold a lien on the property of any such person or corporation, the same as if such check had not been received: *Provided*, such check shall be presented for payment within ten days of its receipt.

SEC. 8. Whenever the real estate cannot in the judgment of the collector be divided without detriment, the collector, under the direction of the town council, may sell the wood growing on said land, or the rents and profits of the whole, at public auction, for a term of time sufficient to satisfy the tax, interest, costs and expenses, or may, under their direction, sell the whole, and shall pay

\* See page 5.

over the surplus, if any, to the town treasurer for the benefit of the owner or any person entitled to receive it.

SEC. 9. If any person is taxed for several parcels of real estate each of such parcels shall be liable for the payment of the tax assessed against it, even though the same may have been aliened, and no such parcel shall be liable for any tax assessed against any other parcel. If any person is taxed for real estate and for personal estate in the same tax, the whole of such person's tax may be collected either out of the real or personal estate. If any person is taxed for several parcels of real estate and for personal estate in the same tax, the tax on personal estate may be collected out of the real estate, and each of such parcels shall be liable for the payment of the tax assessed against it, together with such portion of the tax on the personal estate as the assessed value of such parcel bears to the aggregate assessed values of all of such parcels.

Of the collection of taxes assessed against real or personal estate.

13 R. I. 621.  
14 R. I. 22.

SEC. 10. In case of a life-estate, the interest of the tenant for life shall first be liable for the tax.

Interest of tenant for life, first liable.  
15 R. I. 53.

SEC. 11. The collector may advertise and sell any real estate liable for taxes in the manner hereinafter directed.

Collector may advertise and sell.  
32 R. I. 211.

SEC. 12. In all cases where any parcel of real estate is liable for payment of taxes, so much thereof as is necessary to pay the tax, interest, costs and expenses, shall be sold by the collector, at public auction, to the highest bidder, after notice has been given of the levy, and of the time and place of sale, in some newspaper published in the town, if there be one, and if there be no newspaper published in the town, then in some newspaper published in the county, at least once a week for the space of three weeks, and the collector shall also post up notices in two or more public places in the town for the same period.

Real estate may be sold after notice.

Notice of sale, how to be given.

10 R. I. 358.  
15 R. I. 53.  
32 R. I. 211.  
36 R. I. 236.

SEC. 13. If the person to whom the estate is taxed be a resident of this state, the collector shall, in addition to the foregoing, cause notice of his levy, and of the time and place of sale, to be left at his last and usual place of

How given in case of residents.

10 R. I. 358.  
32 R. I. 211.  
41 R. I. 64.

abode, or personally served on him, at least twenty days previous to the day of sale.

Notice to persons not taxed, who have an interest.

15 R. I. 63.  
32 R. I. 211.  
33 R. I. 401.  
41 R. I. 63.

SEC. 14. In case the collector shall advertise for sale any property, real, personal or mixed, in which any person other than the person to whom the tax is assessed has an interest, he shall, provided the interest of such other person appears upon the records of the town, leave a copy of the notice of such sale at the last and usual place of abode, or personally with such other person, if within this state, twenty days prior to the time of such sale.

Non-residents to have notice by mail.

32 R. I. 212.

SEC. 15. If such other person have no last and usual place of abode within this state, then a copy of said notice shall be sent by mail to such person, at his place of residence, if known, twenty days prior to the time of such sale.

Entry not necessary.

10 R. I. 358.

SEC. 16. No entry upon the land by the collector shall be deemed necessary; but the collector, in all cases of sales of real estate, shall make a return of all his proceedings under oath into the town clerk's office, within ten days after the sale; which return shall be evidence of the facts therein stated.

What title vested by sale for taxes.

8 R. I. 305.  
30 R. I. 445.  
32 R. I. 212.  
33 R. I. 401.  
41 R. I. 64.

SEC. 17. The deed of any real estate, or of any interest therein, sold for the payment of taxes, made and executed by the sheriff or collector who shall sell the same, shall vest in the purchaser, subject to the right of redemption hereinafter provided, all the estate, right and title the owner thereof had in and to such real estate at the time said tax was assessed, free from any interest or incumbrance thereon of any person to whom the notice required by the provisions of this chapter shall have been given; and the recitals in such deed shall be evidence of the facts stated.

Owner may redeem within one year.

16 R. I. 248.  
30 R. I. 445.

SEC. 18. The person who owned any real estate sold for taxes, at the time of the assessment, or any interest therein, his heirs, assigns or devisees, may redeem the same upon repaying to the purchaser the amount paid

therefor, with twenty per centum in addition, within one year after the sale, or within six months after final judgment has been rendered in any suit in which the validity of the sale is in question: *Provided*, said suit be commenced within one year after such sale.

SEC. 19. The collector may distrain personal property, except as provided in the section following, and may sell the same in the manner hereinafter directed.

Collector may distrain.

SEC. 20. Property exempt from attachment or distress by the laws of this state or of the United States shall not be liable to be distrained for any taxes whatsoever.

Property exempt from distraint, etc.

SEC. 21. In all cases where personal property shall be levied on by any collector, he shall cause notice thereof, and of the time and place of sale, to be left at the last and usual place of abode of the owner, or personally to be given to him, at least five days previous to the appointed time of sale, if such owner have a last and usual place of abode in the state or if personal notice can be given to him.

Sales of personal property; notice of, how given.

SEC. 22. The collector shall also in all cases advertise the same for three successive weeks in a newspaper, if there be one published in the town, if not, in the county, and shall also post up notices in three public places in said town, at least twenty days previous to the appointed time of sale.

Same subject.

SEC. 23. If such owner do not pay the amount of the tax, with the interest or percentage and all costs and charges, by the time appointed for the sale, the collector shall sell the same, or enough to pay said sums, at public auction.

Of sale, tax not being paid.

SEC. 24. Any property or surplus of money remaining shall be returned to the owner or person entitled to receive it. If no owner or person entitled to receive the same can be found by the collector, he shall deliver such property or surplus of money to the town treasurer, who shall hold the same subject to the call of the owner thereof.

Surplus to be returned to owner.



Collector may  
remove personal  
property for  
sale.

SEC. 25. Any collector may, with consent of the owner, remove personal property for sale to any town or place, where it may be sold to the best advantage, giving notice to the owner as before provided, and giving notice as provided by section twenty-two of this chapter, in the town or place where the sale is to be made.

May follow  
persons or prop-  
erty to any  
town.

SEC. 26. If any person or property taxed in one town removes or is removed into another town before the tax is collected, the collector may follow such person or property into any town, and levy or collect the tax with the same power as if not removed.

Sale may be  
adjourned.

SEC. 27. Any sale of real or personal estate or of any interest therein, liable for the payment of taxes by the provisions of this chapter, may be adjourned from time to time.

Collector may  
recover tax,  
how.

8 R. I. 305.  
17 R. I. 359.  
24 R. I. 485.  
26 R. I. 169.  
37 R. I. 354.

SEC. 28. The collector of any tax may recover the amount thereof in an action of the case against the person taxed, and in the declaration it shall be sufficient to set forth that the action is to recover a specified sum of money, being a tax assessed against the defendant, specifying the town in which said tax was assessed and the time of ordering and assessing the same.

Judgment in  
such a case;  
execution, how  
to issue; effect  
of levy.

8 R. I. 305.

SEC. 29. If judgment be rendered in favor of the collector, he shall have an allowance for his reasonable trouble in attending to the suit, to be taxed by the court in the bill of costs, and execution shall issue against the real and personal estate of the defendant, and the levy of the execution upon any real estate, upon which a lien for such tax is created by this chapter, shall be deemed to relate back, and take effect from the time of commencement of such lien.

Proceedings,  
persons taxed  
being out of  
the state.

SEC. 30. If any person legally taxed shall be out of the state, or depart therefrom, leaving no property liable for the tax, the collector may summon the attorney, agent, factor, trustee or debtor of such person before the district court of the district in which the town where the tax is assessed is situated, to declare on oath how much

property, if any, of such absent person, he has in his possession; and if he has sufficient property he shall forthwith pay such tax and charges, or deliver to the collector sufficient property therefor.

SEC. 31. If any person so summoned shall neglect to appear, or refuse to make oath, or having made oath shall refuse to pay such tax and charges, or to deliver to the collector sufficient property therefor, if such he has, such district court shall forthwith grant to the collector a warrant of distress against the proper goods and chattels of such person so summoned, and the collector may distrain and sell the same wherever found, or so much thereof as will pay the tax and all interest and expenses, in manner provided by this chapter; and said district court shall have jurisdiction in the premises, although the amount involved shall exceed five hundred dollars.

Warrant of distress to issue, when.

SEC. 32. If the person so summoned shall pay said tax and charges, or deliver property therefor, or have his own property sold therefor, such proceeding shall be sufficient to bar any action brought therefor by the absent person.

Payment of tax bars action for amount paid by agent.

SEC. 33. The town treasurer may have his action against any collector and his sureties, who shall neglect to pay in any tax to the town treasury by the time limited therefor.

Action against collector, when.

SEC. 34. In every execution issued by any court against any such collector or his sureties, the words "and real estate" shall be inserted immediately after the words "goods and chattels," and the officer charged therewith shall immediately attach and take possession of all the estate, real and personal, of such collector within his precinct, and shall immediately advertise the same to be sold within twenty days thereafter at public auction; and he shall cause enough thereof to be sold to pay the amount of such execution, and all incidental costs and expenses; and said sale may be adjourned from time to time.

Execution, how issued and served.

SEC. 35. If no estate of the collector can be found in the precinct of the officer, or if the same be insufficient,

Alias against sureties to be issued, when.

the officer shall make return thereof to the clerk's office, and an alias execution shall immediately be issued against the sureties of such collector, for the amount unpaid, and costs and expenses, which shall be levied upon their estates, and proceeded with in manner as directed above concerning collectors.

Warrants in  
force until tax  
is collected.  
27 R. I. 478.

SEC. 36. All warrants for the collecting of taxes shall continue in force until the whole tax is collected, notwithstanding the time appointed for collecting the tax, or the year of office, may have expired, and notwithstanding the collector may have paid the tax into the town treasury.

Collector may  
require aid.

SEC. 37. Every collector shall have the same right to require the aid or assistance of the persons present, in the performance of his duty, which a sheriff now has by law.

May be re-  
moved.

SEC. 38. Any collector may be removed from office by the town or town council, in which case a new warrant may issue to the new collector for the collection of the portion of any tax not collected.

City treasurer  
to be also col-  
lector of taxes  
when no col-  
lector is  
elected.

SEC. 39. In every city in which a collector of taxes is not elected, the city treasurer shall perform all the duties and exercise all the powers which by law are imposed and conferred upon collectors of taxes.

(Gen. Laws, 1909, Chap. 300.)

Distrain for  
taxes, or war-  
rant of distress,  
to be executed  
like attach-  
ments.

SEC. 40. In case any officer shall distrain for taxes, or by any warrant of distress whatsoever, the goods and chattels of any person, he shall proceed in the same manner and be holden to the same rules as hereinbefore directed in case of attachments in civil actions.

## 5. — POLL TAXES.

(Gen. Laws, 1909, Chap. 59.)

SECTION 1 (*as amended*). The assessors of taxes of each town and city shall, at the time of the annual assessment of town and city taxes therein, respectively, assess against every person in said town or city, who, if registered, would be qualified to vote, a tax of one dollar, or so much thereof as with other taxes shall amount to one dollar; and shall also assess a tax of like amount to be applied to same purpose against every other ~~male~~ person of the age of twenty-one years or over, who is not a citizen of the United States, and who has had his residence in said town or city for six months next preceding such assessment.

Poll-tax to be assessed, when, and upon whom.

Pub. Laws, 1901, May 6, 1914.

30 R. I. 329.

SEC. 2. The assessors of taxes of each town or city, or either of them, or any person by them authorized, may, at any time within three months preceding the time of assessing the poll-tax in their respective towns or cities, require from any and every inhabitant of such town or city such information as may be deemed necessary by them, or either of them, to enable said assessors to decide whether or not any inhabitant is liable to assessment for said tax; and any person who shall refuse to give such information, or shall wilfully make any false statements for the purpose of deceiving in the giving of such information, shall be punished by fine not exceeding twenty dollars, or imprisonment in the county jail for a term not exceeding ninety days.

Assessors entitled to certain information from the inhabitants of towns and cities.

Penalty for refusing to give such information.

SEC. 3. The assessors of taxes on completing the assessment of taxes as prescribed in this chapter, shall date and sign, and within three days thereafter deposit the same in the office of the town clerk, except in the city of Providence, and in the city of Providence deposit the same with the city treasurer thereof. The town clerk shall forthwith make a copy of the same and deliver it to

Collection of poll-tax.

21 R. I. 582.

the town treasurer, and the town treasurer shall forthwith issue and affix to said copy a warrant under his hand, and which need not be under seal, directed to the collector of taxes of the town commanding him to proceed and collect the several sums of money therein expressed, of the persons liable therefor, by the time directed by the town, and to pay over the same to him or to his successor in office. Whenever any town shall elect its town treasurer collector of taxes for such town, such warrant shall be issued to the town treasurer as collector of taxes by the town clerk. The tax assessed according to the provisions of this chapter, shall be applied to the support of the public schools in such town or city.

Tax to be applied to public schools.

Tax may be remitted in certain cases.

Pub. Laws, 1630, April 19, 1918.

SEC. 4 (*as amended*). The tax assessed upon or against any person who has performed military duty shall be remitted for the year in which he shall perform such duty, and said tax assessed against or upon any mariner for any year while he is at sea, or upon any honorably discharged Union soldier, sailor or marine of the civil war or upon any honorably discharged soldier, sailor or marine of any foreign war in which the United States shall have been engaged, or in any expedition or campaign for which the United States government issues a campaign medal, or upon any person who, by reason of extreme poverty, is unable to pay said tax, shall, upon application of such mariner or honorably discharged soldier, sailor or marine, or person who, by reason of extreme poverty, is unable to pay said tax, to the town council of the town, or to the board of assessors of the city wherein said tax was assessed, be remitted.

Powers and duties of collectors of taxes.

21 R. I. 582.

SEC. 5. The collector of taxes of each town and city shall have the same power, and shall proceed in like manner, to collect the taxes assessed under the provisions of this chapter as is given and prescribed for the collection of taxes by the provisions of chapter sixty.\* *Provided,*

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\* See page 35.

the collector of taxes may specially authorize the town clerk or city clerk to receive and receipt for the tax herein provided for, from any person.

SEC. 6. If any person against whom a tax is assessed in accordance with the provisions of this chapter shall neglect or refuse to pay the same for thirty days after the same is due, the collector of taxes shall demand the same of such person with twenty-five cents for the cost of such demand; and if any such person upon whom demand is made as aforesaid shall neglect or refuse to pay such tax, together with the cost of making such demand, within five days after the date of such demand, then the collector of taxes shall, unless said tax has been remitted as is hereinbefore provided, levy upon the body of such person and commit him to jail in the county of Providence, there to remain until he shall pay such tax and all legal costs, including cost of making the demand as aforesaid, or be discharged therefrom in due course of law.

Penalty for  
non-payment of  
poll-tax.

21 R. I. 582.

SEC. 7. In addition to the powers and authority conferred upon collectors of taxes by section six of this chapter, the collectors of taxes are hereby authorized and empowered at any time and from time to time to appoint one or more special assistants to make the demand specified in said section six, and at any time in their discretion to revoke any such appointment; and such collectors of taxes are further authorized and empowered, in case any such person shall neglect or refuse to pay said tax, unless remitted, and cost of demand within five days after such demand, as specified in said section six, to issue his warrant to such special assistant or assistants, which warrant shall run throughout the state, directing them to levy upon the body of such person and commit him to jail in the county of Providence; and any such special assistant committing any such person shall leave a copy of such warrant attested by him with the keeper of said jail. Said special assistant for each such levy shall receive a fee of one dollar, and for each commitment thereunder a

Of the collec-  
tion of poll-  
taxes.

fee of one dollar and shall receive no other fees. Any such special assistant after making levy upon the body of such person and before commitment, upon receiving the amount of said tax and said costs including the cost of said demand, shall forthwith discharge such person from arrest, and shall forthwith pay over to said collector of taxes said tax and cost of demand.

Same subject.

SEC. 8. The demand, provided by section six of this chapter to be made for said tax and said cost of demand, of any person, against whom a tax is assessed in accordance with the provisions of this chapter, and who shall neglect or refuse to pay the same for thirty days after the same is due, may be made by the collector of taxes, or any special assistant appointed by authority of section seven of this chapter by oral demand, or by reading such demand, if in writing, to such person, or by leaving a copy of such written demand, signed by collector of taxes or such special assistant making the same, with such person or at the last and usual place of abode of such person in the hands and possession of some person living there.

Collectors of taxes to give notice of time and place for the payment of poll-tax.

SEC. 9. Collectors of taxes shall give notice for at least one week previous thereto of the time and place for the payment of the taxes assessed under the provisions of this chapter, by posting up notices thereof in three or more public places in every town, and one in each ward and voting-district in the cities of Providence, Newport, Pawtucket, Woonsocket and Central Falls, and one in each voting-district in any town divided into voting-districts for the purpose of voting, and by publication at least once in one or more newspapers, if any there be, published in such town or city.

Commanding officer of military companies to make annual returns.

SEC. 10. The commanding officer of each military company in this state shall in each year make return, certified and sworn to by him, of all persons, arranging their names alphabetically, belonging to such company, to the clerk's office of the several towns in which such persons

reside. Such returns shall be made within ten days previous to the assessment of taxes in such towns respectively.

SEC. 11. Every such commanding officer who shall wilfully neglect or refuse to make such return, or shall knowingly make a false or imperfect return, shall be fined not less than twenty-five dollars nor more than five hundred dollars.

Penalty for neglect to make such return.

SEC. 12. The commanding officers of the several companies shall require from all officers and privates under their command all such returns and evidences under oath as may be necessary to enable them to comply with the provisions of the constitution and of this chapter.

How to be assisted.

SEC. 13. Every such officer or private refusing to make such returns or to give such evidence when thereunto duly required, or wilfully making false returns or giving false evidence, shall be fined not less than twenty-five dollars nor more than three hundred dollars.

Penalty for non-compliance.

## 6. — GENERAL PROVISIONS.

(Gen. Laws, 1909, Chap. 52.)

SEC. 4. Every person paying taxes on real or personal estate in the town shall be entitled to certified copies of such statement of accounts, and of any of such vouchers, from the town treasurer, upon payment to him therefor of the fees for copying and certifying allowed to town clerks for like services.

When to give copies of statement and vouchers.

(Gen. Laws, 1909, Chap. 62.)

SECTION 1. Any town may provide for such deduction from the tax assessed against any person, if paid by an appointed time, or for such penalties by way of percentage on a tax, if not paid at the time appointed, not exceeding twelve per centum per annum, as they shall deem necessary to insure punctual payment.

Town may provide for deduction, etc.



Officers, neglecting their duty, may be indicted.

**SEC. 2.** Every officer who shall neglect or refuse to perform any duty imposed on him in this title,\* or who shall not comply with the provisions thereof, or who shall in any wise knowingly violate any provisions thereof, shall be imprisoned not exceeding one year or be fined not exceeding five hundred dollars, which fine, in case it be a state tax, shall be paid into the state treasury, or if a town tax, into the town treasury, or if a fire-corporation tax, into the fire-corporation treasury.

Town taxes to have preference in insolvency.

20 R. I. 10.

**SEC. 3.** Whenever any person shall become insolvent, or die insolvent, town taxes due from him or his estate shall have preference, after debts or taxes due the United States and this state, over all other debts or demands, save those due for necessary funeral charges, and for attendance and medicine during his last sickness.

Compensation of the assessors, town clerks and collectors.

28 R. I. 301.

33 R. I. 433.

37 R. I. 331.

**SEC. 4.** Assessors shall receive such compensation as the town shall allow; town clerks shall be paid for copying tax-bills as for other copies; and collectors shall be paid for collecting at the rate of five per centum, unless they shall have agreed with the town for a less sum; which fees shall be paid out of the town treasury. In case of distraint of personal property, or levy on land, the collector shall have the same fees as sheriffs have in similar cases.

(Gen. Laws, 1909, Chap. 7, as amended.)

Assessors of Providence to deliver to board of canvassers, annually, copy of tax assessment.

Pub. Laws, 1060, May 1, 1914.

**SEC. 18** (*as amended*). In the city of Providence, the assessors of taxes shall annually, on or before the fifteenth day of September, certify and deliver to the board of canvassers and registration of said city a copy of the tax assessment of said city, which copy shall in addition specify the residence by street and number of each person resident in said city by them assessed, or the street location of the land assessed, in case the residence of the owner cannot be ascertained.

\* Title IX — "Of the Levy, Assessment and Collection of Taxes," Gen. Laws, revision of 1909, Chaps. 56 to 62.

SEC. 21. The proof of the payment of taxes upon real estate or personal property shall be the certificate of the collector of taxes or of the town treasurer; and the receipt or returns of the collector of taxes shall be sufficient evidence for the purpose of procuring the certificate of the town treasurer. In case of a highway tax, when by law the same may be paid, whether in money or labor, to a surveyor of highways, the receipt of such surveyor shall be sufficient evidence of such payment for the purpose of procuring the certificate of the collector of taxes or of the town treasurer.

Proof of payment of tax, a certificate of tax collector or town treasurer.

Pub. Laws, 640, Aug. 22, 1910.

SEC. 23. Every town clerk, collector of taxes, or other officer authorized to receive the taxes or give the certificates, as hereinbefore provided, who shall wilfully refuse to grant the certificate therein prescribed to any person demanding the same and legally entitled thereto, or shall wilfully and fraudulently grant such certificate to any person not legally entitled thereto, shall be fined one hundred dollars for each and every offence; and in all cases, the return of said collector, town treasurer, or town clerk shall be deemed evidence of the payment of the said tax or taxes.

Penalty for refusal to furnish certificate of tax payment.

Pub. Laws, 640, Aug. 22, 1910.

SEC. 27. Every officer authorized to receive taxes shall, upon \* \* \* request and payment or tender (of his legal fees), and without unreasonable delay, furnish to any elector a certified list of those who have paid to him state and town taxes, and the amounts and times of such payments; and shall grant certificates setting forth whether a certain person has or has not paid to him such taxes, and, if paid, to what amount and at what time; and every such officer who shall refuse to furnish or unreasonably delay in furnishing such lists or certificates, upon payment or tender as aforesaid, shall, for every such offence, be fined not less than twenty-five dollars nor more than two hundred dollars.

Who to furnish lists of persons who have paid taxes and to give certificates of tax payments.

Pub. Laws, 640, Aug. 22, 1910.

Tax receivers to present to boards of canvassers lists of registered persons who have paid taxes.

Pub. Laws, 640, Aug. 22, 1910.

SEC. 28. Every officer authorized to receive taxes, shall present to the board of canvassers, at every meeting for the purpose of canvassing, alphabetical lists of all persons registered on or before the last day of June next preceding in their respective towns and cities, who shall have paid such officer their taxes, specifying the amount paid by each and the time when such payment was made, and that the tax was assessed upon property which has not been before presented; except that in the cities of Providence and Pawtucket such officer shall present such lists to the board of canvassers and registration at such dates as shall be required in writing by said board, which lists shall contain the residence of each person thereon by street and number.

Penalty for neglect or refusal to supply lists of such taxpayers.

Pub. Laws, 640, Aug. 22, 1910.

SEC. 29. Every officer authorized to receive taxes, neglecting or refusing to make such return to the board of canvassers or to the board of canvassers and registration as aforesaid, shall, for every such offence, be fined not less than one hundred dollars nor more than one thousand dollars.

## PART III.

### ASSESSMENT AND COLLECTION OF STATE TAXES.

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#### 1. — DIRECT STATE TAX ON CITIES AND TOWNS.\*

(Gen. Laws, 1909, Chap. 39.)

SECTION 1 (*as amended*). A tax of nine cents on each one hundred dollars of the ratable property of the several towns as herein set forth shall be annually assessed, collected and paid by the several towns to the general treasurer, one-half thereof on or before the fifteenth day of June, and one-half thereof on or before the fifteenth day of December in each year.

Towns to pay to general treasurer annually a tax of 9 cents on each \$100 of ratable property.

Pub. Laws, 769, Feb. 15, 1912.

SEC. 2. The valuation of the several towns and cities as fixed by the assessors of the said towns and cities respectively at the assessment of taxes in said towns and cities respectively next preceding the respective times of payment of the state tax to the general treasurer shall be the basis of the tax provided for by section one of this chapter.

Valuation of the several towns and cities.

SEC. 21. The general treasurer shall from time to time whenever it is necessary, in order to provide funds for the current disbursements of the state, make and sell for cash to any person or corporation upon such terms as seem to

Tax-assignment orders.

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\* See also Pub. Laws of 1919, Chap. 1773, p. 127.

him to be for the interest of the state, tax-assignment orders, payable to order or bearer, and which are hereby made negotiable, of the whole or any part of the semi-annual instalment of the state tax then next to become due and payable from any town or city, and the proceeds of such sale shall be deposited with the general funds of the state, and shall be available in payment of any appropriation lawfully made.

Duty of general treasurer.

SEC. 22. Every such tax-assignment order shall have effect and operate to sell and assign to the lawful holder thereof, the amount of money therein named as the whole or a part of the semi-annual instalment of the state tax then next to become due and payable on the date therein named, from the town or city therein named, shall be signed in the name of the state by the general treasurer and countersigned by the governor, and shall also, before it is issued, have printed or written upon its face acknowledgment of notice of its issue, signed by the treasurer of the town or city therein named.

Duty of town or city treasurer.

SEC. 23. It shall be the duty of the treasurer of each town or city to sign the acknowledgment of notice on every such tax-assignment order as herein before provided for whenever thereto requested by the general treasurer, and the treasurer of any town or city wilfully refusing or neglecting so to do shall be subject to a fine not exceeding one thousand dollars: *Provided*, that no treasurer of any town or city shall sign such acknowledgment on such tax-assignment orders at any time to an amount in the aggregate exceeding the total amount of the semi-annual instalment of the state tax then next to become due and payable to the state from the town or city of which he is treasurer.

Tax-assignment orders, when payable.

SEC. 24. Every such tax-assignment order so issued and sold as aforesaid shall be due and payable to the holder thereof upon the date therein named, by the town or city therein named, at the office of the general treasurer in the city of Providence, and any such payment so made by any town or city shall be in discharge and satis-

faction of the like amount of the state tax due from it on the same date. In case the due date of any such tax-assignment order shall by its terms fall on a Sunday or a legal holiday, the same shall be due and payable the following secular day.

SEC. 25. In case the town or city named in any such tax assignment order shall fail to pay the amount named therein, when due, then said amount shall carry interest until paid, and the holder thereof shall be entitled to sue for and recover the amount of such tax-assignment order with interest from maturity from such town or city in an action of debt, without further demand or the notice otherwise required by law to be first given to towns and cities, and the judgment obtained therefor, if not paid by the treasurer of such town or city on demand, shall be enforced by the superior court, in manner provided by section fourteen of chapter forty-six of the General Laws.\*

Default, how  
enforced.

(Gen. Laws, 1909, Chap. 43.)

SEC. 18. He (the general treasurer) shall report to the attorney-general every person or town neglecting to pay, at the times required by law, any sum of money due to the state, and the attorney-general shall prosecute every such delinquent according to law.

To report de-  
linquencies to  
attorney-  
general.

## 2. — STATE TAX ON INHABITANTS OR RATABLE ESTATES.

(Gen. Laws, 1909, Chap. 61.)

SECTION 1. Whenever any tax is ordered by the general assembly to be assessed and levied on the inhabitants or ratable estates within the state, and no special provision is otherwise made in the act ordering said tax, the

Secretary of  
state to send  
town clerks  
copy of act or-  
dering a tax.

\* See page 16.

Clerk to notify  
assessors.

Assessors to  
assess tax.

Remedy, if  
overtaxed.

Disposition of  
assessment.

General treasurer to issue  
warrant to  
town collector.

Collection,  
how made.

General treasurer may sue  
collectors.

secretary of state shall forthwith send a certified copy of the act imposing the tax, to the town clerk of every town, who shall notify the assessors thereof and deliver such copy to them; and the assessors shall immediately give notice and proceed to assess the same or their town's proportion thereof, in the same manner as is by law provided for town taxes.

SEC. 2. Every person who shall bring in a list of his ratable estate, if overtaxed, shall have the same remedy therefor as if it were a town tax,\* and if, on petition, judgment be given that such person is overtaxed, or if any person's tax for any cause be not collected, the deficiency caused thereby in the said tax or in the town's proportion of said tax shall be paid to the state by the town treasurer, out of the town treasury.

SEC. 3. The assessors, having completed the assessment, shall date, sign and deposit the same in the office of the town clerk who shall forthwith send a copy thereof to the general treasurer, with the names of the town treasurer and collector of taxes of the town, and their post-office address.

SEC. 4. The general treasurer shall forthwith issue and affix to said copy his warrant under his hand, and which need not be under seal, directed to the collector of the town, commanding him, in the name of the state, to collect the several sums therein expressed against each person's name, by such time as by law is limited, and to pay over the same to him or his successors in office.

SEC. 5. The collector shall proceed forthwith to collect the same, in the same manner as is provided in case of town taxes.†

SEC. 6. The general treasurer may have his action against any delinquent town collector and his sureties, and the like proceedings shall be had as are provided in sections thirty-three, thirty-four and thirty-five, of chapter sixty.†

\* See Gen. Laws of 1909, Chap. 58, Secs. 14, 15, p. 29.

† See Gen. Laws of 1909, Chap. 60, pp. 35-42.

SEC. 7. If any town treasurer shall neglect or refuse to deliver to the general treasurer any delinquent collector's bond for suit, the general treasurer shall immediately issue a warrant of distress against such town treasurer, directed to the sheriff or his deputy of the county in which such town treasurer resides.

Warrants of distress, when to issue.

SEC. 8. Such sheriff or deputy-sheriff shall forthwith attach and take possession of all the real and personal estate of such town treasurer, and sell the same at public auction, in the same manner as in case of a delinquent collector.

How served.

SEC. 9. If the assessors neglect to assess, or the collector to collect, any town's proportion of a state tax, or if any town neglect to appoint assessors or a collector, the town shall forfeit double the amount of their proportion of the tax, to be recovered by the general treasurer, in an action of debt against the delinquent town, and to be collected on execution from the property of the town or the inhabitants thereof.

Forfeiture for neglect to assess, etc., state tax.

### 3. — STATE TAX DEPARTMENT.

(Pub. Laws, 1912, Chap. 769.)

"Tax Act of 1912."

SECTION 1 (*as amended*). There shall be a board of tax commissioners for the state, consisting of three qualified electors, who shall not all be of the same political party and who shall be severally sworn to the faithful performance of the duties enumerated in this act and such others as are from time to time prescribed by law, and who shall hold office for the terms of their appointment or until their successors respectively shall be appointed and qualified to act. At the session of the general assembly in the year 1912 the governor, with the advice and consent of the senate, shall appoint three such persons to be members of the board of tax commissioners; one to hold office until the first day of February, A. D. 1918, one to hold office until the first day of February, A. D. 1916, and one to hold

Board of tax commissioners, how appointed, etc.

Pub. Laws, 1764, April 23, 1919.



Chairman of  
board, how  
chosen.

Vacancies, how  
filled.

Salaries.

Annual appro-  
priation for  
salaries.

office until the first day of February, A. D. 1914. The governor shall designate one of the members of said board so appointed by him at the session of the general assembly in the year 1912 as chairman of said board, and thereafter the members thereof shall elect one of their number as chairman upon the appointment of any new member for a full term, and whenever the office may become vacant. In the month of January, A. D. 1914, and in the month of January in each second year thereafter, the governor, with the advice and consent of the senate, shall appoint one commissioner to hold office until the first day of February in the sixth year after his appointment, to succeed the commissioner whose term will next expire. Any vacancy which may occur in said board when the senate is not in session shall be filled by the governor until the next session thereof, when he shall, with the advice and consent of the senate, appoint some qualified elector to fill such vacancy for the remainder of the term. Said commissioners, or any of them, may be removed by the governor for cause shown, with the advice and consent of the senate. The chairman of said board of tax commissioners shall receive, in full compensation for his services on said board, an annual salary of five thousand dollars, the secretary of said board of tax commissioners, elected by the members of said board as provided in Section 2 of this act shall receive, in full compensation for his services on said board, an annual salary of thirty-three hundred dollars, and the remaining commissioner shall receive, in full compensation for his services on said board, an annual salary of three thousand dollars, and the sum of eleven thousand three hundred dollars is hereby annually appropriated, out of any money in the treasury not otherwise appropriated, for the payment of the salaries of the members of said board as provided in this section; and the state auditor is hereby directed to draw his orders upon the general treasurer for the payment of said sum, or so much thereof as may be from time to time required, upon receipt by him of proper vouchers. Said

board shall have an office in the state house, which shall be assigned for its use by the state house commission.

SEC. 2 (*as amended*). Immediately after the qualification of the board of tax commissioners appointed at the session of the General Assembly in the year 1912, the members thereof shall proceed to elect one of their number as secretary, and thereafter said board shall so elect a secretary upon the appointment of any new member for a full term and whenever the office shall become vacant. Said board may employ as clerical assistants in the performance of their duties, one clerk at a salary not exceeding twenty-seven hundred dollars annually; one clerk at a salary not exceeding twenty-four hundred dollars annually; one clerk at a salary not exceeding seventeen hundred dollars annually; one clerk at a salary not exceeding fourteen hundred dollars annually; one clerk at a salary not exceeding eleven hundred dollars annually; one clerk at a salary not exceeding nine hundred dollars annually; and such additional clerical assistance as they may require at an annual expense not exceeding in the aggregate the sum of thirteen hundred dollars, and a sum of not exceeding eleven thousand five hundred dollars shall annually be appropriated for that purpose. The salaries of said clerks shall in each case be in full compensation for all their services in connection with said board. Said board shall be allowed for office expenses and other actual expenses incurred by said board, its members or its assistants in travelling and in the performance of their official duties, including therein the payment of fees to probate court officers and of appraisers of estates, a sum not exceeding seven thousand one hundred dollars annually, and a sum not exceeding seven thousand one hundred dollars shall annually be appropriated for said purposes; and the state auditor is hereby directed to draw his orders upon the general treasurer for the payment of said sums, or so much thereof as may be from time to time required for the payment of the salaries of said clerks, for the hiring of additional clerical assistance and

Secretary of board, how chosen.

Pub. Laws 1650, April 19, 1918.

Clerical assistants, and salaries.

Additional clerical assistance.

Annual appropriation for clerical assistance.

Allowance for certain expenses.

Annual appropriation for certain expenses.

for the payment of said expenses, upon receipt by him of proper vouchers approved by the chairman of said board.

Tax commissioners to have general charge of assessment of taxes payable to the general treasurer under this act.

SEC. 3. The board of tax commissioners shall have general charge of, and control over, the assessment of taxes, payable directly to the general treasurer, under the provisions of Sections 9 to 33 inclusive, and of Section 45,\* of this act, and such other taxes as it is from time to time required by law to assess; and all reports upon which any such tax is based, shall be made to said board. In all cases in which said board shall assess or determine the amount of any such tax the board shall certify the amount to the general treasurer for collection.

Tax commissioners to assist local assessors.

SEC. 4. The tax commissioners may visit any city or town to inspect the work of local assessors, and to confer with, advise, and give them such information and request of them such action as will tend to produce uniformity in valuation and assessment throughout the state.

Tax commissioners to prepare uniform blanks for use of local assessors.

SEC. 5. The board of tax commissioners shall cause to be prepared, at the expense of the state, uniform blanks for the assessment rolls of each city and town, providing for the separate assessment of the different classes of property of each taxpayer required by law to be separately assessed; and the tax assessors of each city and town shall make their respective assessment rolls upon such blanks, and shall annually in each year, not less than thirty days before the first day upon which the taxes so assessed become payable, make report to said board of the amount of the several classes of property so assessed by them in such form as the board may require.

Local assessors to furnish tax commissioners with certain information.

SEC. 6. The tax assessors of each city and town shall also furnish to the board of tax commissioners, upon request, such other information from their records relating to taxes, assessments, and exemptions from taxa-

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\* Sec. 45 amended and provision taxing oysters on leased ground repealed by Pub. Laws of 1915, Chap. 1242. See Gen. Laws of 1909, Chap. 203, Sec. 23, page 141.

tion, as said board may deem necessary for the performance of its duties.

SEC. 7 (*as amended*). The board of tax commissioners shall biennially in the odd-numbered years report to the governor, on or before the first day of February in such years, and the governor shall forthwith present such report to the general assembly. Such report shall set forth the amount of tax assessed upon corporations, companies, firms, and individuals paying taxes directly to the general treasurer, classified according to the several statutes under which such taxes are paid; the amount of taxable property in each city and town, in tabulated form, distinguishing the several classes thereof, with the rates of taxation; the amount of property in each city and town exempt from taxation, with the causes of exemption; and any recommendations for the better assessment and collection of taxes which said board may deem necessary or advisable: *Provided, however*, that if the governor requests they shall, or if the board of tax commissioners deems it necessary or advisable, said board may report at other times upon matters relating to taxation.

Biennial report of tax commissioners, how made, what to contain.

Pub. Laws. 1719, March 14, 1919.

SEC. 8. Whenever in any proceeding in court, by appeal or otherwise, the constitutionality or construction of any tax statute or the validity of the assessment of any tax is in question, the court before which such proceeding is pending shall not proceed with the hearing thereof until such notice as the court may direct has been given the board of tax commissioners of the pendency of such proceeding, so that said board may appear and be heard with reference thereto.

When tax question is before a court, the tax commissioners may have notice thereof and be heard thereon.

(Pub. Laws, 1919, Chap. 1729.)

SECTION 1. The sum of one thousand dollars is hereby annually appropriated, in addition to the amount already appropriated, for clerical assistance in the office of the board of tax commissioners; and the state auditor is

Additional annual appropriation for clerical assistance for board of tax commissioners.

hereby directed to draw his orders upon the general treasurer from time to time, for the payment of said sum, or so much thereof as may be necessary, upon vouchers approved by the chairman of said board.

(Pub. Laws, 1919, Chap. 1768.)

Board of tax commissioners authorized to destroy certain documents.

SECTION 1. The board of tax commissioners is hereby authorized and empowered, in its discretion, to destroy tax returns, duplicate records, correspondence, and other papers and documents on file in the office of said board relating to the assessment of taxes under Chapter 769 of the Public Laws of 1912 as amended, except such records as relate to public service corporations, which bear a date not later than three years prior to the date of the exercise of the authority granted by this section; *Provided*, that said board of tax commissioners shall have compiled in durable form as a part of its permanent records, all the essential information contained in any corporation tax returns destroyed under the provisions of this section pertaining to issued capital, dividends, value of shares returned, bonded and other indebtedness, total corporate value, corporate value in Rhode Island, basis of apportionment, exempt property, estimated value of physical property within and without Rhode Island, gross receipts, and in the case of public service corporations gross earnings returned, and in the case of banks, trust companies and national banking associations the fair cash value of physical property and the names of shareholders whose shares are exempt from taxation.

Certain information contained therein to be retained as part of permanent records.

#### 4. — STATE TAX ON MANUFACTURING, MERCANTILE AND MISCELLANEOUS CORPORATIONS.

(Pub. Laws, 1912, Chap. 769.)

"Tax Act of 1912."

SEC. 9 (*as amended*\*). Every corporation and joint stock company or association, wherever incorporated, carrying on business for profit in this state, all hereinafter referred to under the term "corporation" — except trust companies, banks or savings banks existing under the laws of this state, or banking associations organized under the laws of the United States and located within this state; express corporations carrying on their business on steamboats, steam or electric railroads or street railways; corporations the principal business of which is a steamboat or ferry-boat business as a common carrier; steam or electric railroad or street railway corporations; corporations operating as common carriers dining, sleeping, chair or parlor cars; public service telegraph, cable or telephone corporations; corporations the principal business of which is manufacturing, selling and distributing to the public illuminating or heating gas, water, or currents of electricity to be used for light, heat or motive power; and except as hereinafter in this act provided† — in addition to taxes on its real estate and tangible personal property locally or otherwise assessed, shall pay an annual tax to the state upon the value of that portion of its intangible property hereinafter called its corporate excess, and for the purpose of assisting in the determination of the amount of such tax shall, on or before the first day of March in each year, return to the board of tax commissioners, under the oath of its treasurer or person performing the duties of the treasurer, or of a duly authorized agent or officer, as of De-

Manufacturing, mercantile and miscellaneous corporations doing business for profit in state, to pay an annual tax on corporate excess.

37 R. I. 141.  
40 R. I. 499.

Such corporations to make return to the tax commissioners annually on March 1st, showing:

\* See Pars. (3) and following (7), pp. 62, 63.

† See Sec. 47, p. 91.

cember thirty-first next preceding, unless otherwise provided:

1. Name and location.

(1) The name and location within this state of such corporation; and if it have no location in this state, where such corporation is located.

2. Amount and number of shares of its capital stock.

(2) The amount of its capital stock authorized and the amount outstanding, with the number of shares of each; and if there are different classes of stock, the amounts and numbers of shares of each class.

3. Fair cash value of capital stock.

(3) The average fair cash value of each class of its capital stock for the year next prior to the first day of the next preceding January, or for such lesser time as such corporation has been carrying on business. A majority of the board of directors, or the president, chairman, treasurer, assistant treasurer or secretary, or any duly authorized agent or officer of such corporation, shall estimate and appraise the capital stock at its average fair cash value for such time. Such estimate shall be signed by the directors or officer or agent making it, and shall be attached to the corporate return.

Pub. Laws,  
1180, Feb. 26,  
1915.

4. Value of certain indebtedness.

(4) The amount and value of its bonded indebtedness; the amount and value of its indebtedness evidenced by debentures; and also the amount and value of its other indebtedness incurred for the acquisition of real estate, or of tangible personal property; and if any time the board of tax commissioners believes that any other indebtedness is not bona fide but is used as a cover for distribution of profits, the board may require the return of the several classes of indebtedness.

5. Value of real and tangible personal property taxed locally.

(5) The value in each city or town, as assessed for taxation at the next prior assessment, of its real estate and tangible personal property located in this state, including the value, as fixed by the assessors of taxes in any city or town of any property exempt under any local exemption.

6. Value of real and tangible personal property located outside the state.

(6) The location and the fair cash value of the real estate and tangible personal property, if any, used in its business, and located outside this state, to the best knowl-

edge and belief of the person making the return. And the return shall show whether the valuation returned is the value assessed for taxes in such other jurisdiction or is an estimated value.

(7) A list of the securities and other property and the value thereof owned by such corporation as its own property and not used in its business, or which is exempt from taxation by the laws of the United States or of this state, and any other property which such corporation claims to be exempt from taxation in this state or not taxable by law in this state, with the reason for any such exemption or non-taxation.

7. Value of securities and other property owned, but not used in business.

In case of the illness or absence of the treasurer, or person performing the duties of the treasurer, of any such corporation, or in case of the illness or absence of the agent or officer of any such corporation authorized to make such return so required to be made on or before the first day of March in any year, or for other reason satisfactory to said board of tax commissioners, such board, upon application made to it by any such corporation or any such officer thereof, on or before the last business day of March in any year, may extend the time for making such return to the first business day of April in such year.

Time of making return by manufacturing, mercantile and miscellaneous corporations may be extended to April 1st, when.

Pub. Laws, 784, March 28, 1919.

SEC. 10 (*as amended*). The board of tax commissioners shall annually fix from the return aforesaid, or from other information, the average fair cash value of each class of the capital stock of each corporation, for the said year or lesser time the corporation has carried on business (except as otherwise provided in this act), and shall mail a notice of such value to each corporation on or before the first day of May in each year; but failure to receive such notice shall not invalidate such valuation or relieve the corporation from compliance with the requirements of this section or of this act, or excuse the non-payment of the tax. If any corporation is not satisfied with the valuation so fixed, said board, upon being so notified on or before the tenth day of May, shall fix an

Tax commissioners to determine fair cash value of capital stock and notify corporation thereof on or before May 1, annually.

Pub. Laws, 1180, Feb. 26, 1915.

Corporation if dissatisfied with value fixed may be heard thereon.



early day at its office when said corporation can be heard to show cause why said valuation should be changed, and after such hearing said board shall fix such valuation as is proper.

How value of corporate excess is to be determined.

SEC. 11 (*as amended*\*). Each of the corporations required to make the return aforesaid shall be taxed upon the value of its corporate excess, which shall be determined by the board of tax commissioners, for the purposes of assessment and taxation, as follows:

(1) To the value of the total number of its shares outstanding determined as aforesaid there shall be added, as part of the measure of value of the property of such corporation: (a) the total value of its outstanding bonded indebtedness, if any; (b) the total value of its outstanding indebtedness evidenced by debentures, if any; (c) the total value of its other indebtedness, if any, incurred for the acquisition of real estate or of tangible personal property, and such other of its indebtedness as such corporation shall return; (d) and such other of its indebtedness, if any, as is a cover for a division of its profits.

How value to be apportioned in case of corporations also doing business outside the state.

Pub. Laws, 784, March 28, 1912.  
37 R. I. 141.

In the case of corporations deriving profit chiefly from sale or use of tangible personal property.

(2) In the case of corporations also carrying on business outside of this state, a portion of the value ascertained under the prior clause shall be apportioned to this state as follows: In the case of corporations deriving their profits principally from the ownership, sale, or rental of real estate, and in the case of manufacturing corporations and such other corporations as derive their profits principally from the sale or use of tangible personal property, such a proportion as the fair cash value of their real estate and tangible personal property in this state on December thirty-first next preceding bears to the fair cash value of their entire real estate and tangible personal property then used in their business, without any deduction on account of any mortgage or incumbrance thereon; in the case of corporations deriving their profits principally from the holding or sale of intangible

\* See Par. (2).

property, such a proportion as their gross receipts for the year ending on December thirty-first next preceding in this state bears to their total gross receipts for such year, both within and without this state; and in any case to which these proportions are not equitably applicable, in such proportion as is equitable. And said board shall have power to require, from time to time, such reports, sworn to as hereinbefore provided, as will give said board the information necessary to make said apportionment.

In the case of corporations deriving profits chiefly from holding or sale of intangible property.

(3) From the total value ascertained under the first clause of this section; or, in the case of corporations also carrying on business outside of this state, from the portion of the value apportioned to this state under the next preceding clause; there shall be deducted the assessed value of their real estate and tangible personal property located in this state as last assessed for local or state taxation, including in the deduction the value of any such property exempt from taxation by local authority.

Assessed value of real estate and tangible personal property to be deducted.

(4) Said board shall also make such allowance for such property as is exempt from taxation, or is not taxable in this state, by deducting it from the entire value ascertained under the first clause of this section, or from the portion assigned to this state, or from the portion assigned to other jurisdictions, as the circumstances make equitable.

Property exempt from taxation to be deducted.

42 R. I. 32.

(5) The remainder shall constitute the value of the "corporate excess," for the taxation of said corporation. Said board, on the first business day of June in each year, shall make up a list of all corporations subject to tax upon their corporate excess, with the amount of the corporate excess of each, and shall assess a tax upon each such corporation at the rate of forty cents for each one hundred dollars of the amount of its corporate excess, and enter the amount of the tax against the name of each such corporation. Said board shall certify to the correctness of such list and deliver a duly attested copy thereof as a public record to the general treasurer, who

Tax commissioners to make a list annually on June 1st of all corporations subject to corporate excess tax, with amount of corporate excess, and assess a tax thereon of 40 cents per \$100.

List to be certified to general treasurer, who shall collect the tax.

Notice to be mailed to each corporation of the amount of tax.

Tax payable July 1 following, and unpaid taxes to bear interest.

Tax to be a lien on real estate.

How tax commissioners shall assess tax if return is not made.

To secure further information tax commissioners may examine officers and books of corporation.

shall receive and collect the taxes so assessed in the same manner and with the same powers as are prescribed for, and given to, collectors of taxes by Chapter 60 of the General Laws\* and by any acts in amendment thereof or in addition thereto. Said board shall also forthwith mail a notice of the amount of the tax to each such corporation, but the failure to receive such notice shall not excuse the non-payment of said tax. The tax assessed as aforesaid shall be payable on the first day of July next after its assessment as aforesaid, and if not paid by the fifteenth day of such July shall bear interest from the first day of such July at the rate of eight per centum per annum until paid, if such payment is made before the commencement of legal proceedings for the recovery of the tax, and at the rate of ten per centum per annum if made after the commencement of such proceedings. Such tax, if unpaid, shall constitute a lien upon the real estate of such corporation within this state for the space of two years after the assessment thereof, and, if such real estate be not aliened, then until the same is collected.

SEC. 12. Whenever the board of tax commissioners shall ascertain that any corporation subject to the state tax upon its corporate excess has failed to make the return required by Section 9 of this act, said board shall proceed to assess the tax from any information it can obtain for every prior year for which no return has been made, with interest as provided in the next preceding section from the time at which the tax would have been payable.

SEC. 13. The board of tax commissioners may at any time require further information from the officers and employees of any corporation which they may deem necessary to verify, explain, or correct any return made in accordance with Section 9 of this act and for the like purpose said board, or its authorized agent, may examine the books of account of such corporation during business

\* See page 35.

hours, and in like manner may examine the officers, employees, and books of account of any corporation subject to the state tax upon its corporate excess which has not made the return required by Section 9 of this act for the purpose of determining the amount of tax to which such corporation should be subject.

SEC. 14 (*as amended*). If any officer or employee of any corporation shall refuse to give to the board of tax commissioners or its authorized agent any information reasonably necessary for the determination of its taxable corporate excess, or refuse to permit any examination of the books of the corporation, reasonably necessary for the purpose, said board may apply to the superior court for an order to compel such officer or employee to give such information or permit such examination, and the court may, after notice and opportunity for hearing the party complained of make such order as is proper, and punish as for contempt any refusal or neglect to comply with such order; or if any such corporation shall fail to make the return required by Section 9 of this act, or if any of its officers shall refuse any of the information or permission to examine its books as aforesaid, the superior court may, upon petition of said board, restrain such corporation from the further prosecution of its business until it has made such return, caused its officers to give the information, or permitted the examination of its books, as the case may be. And the pendency of either application or petition shall not be a bar to the other. If the return required to be made by Section 9 of this act be not made within the time therein fixed or extended, the officer or agent neglecting or refusing to make the same shall be fined not exceeding five thousand dollars, nor less than five hundred dollars.

Penalty for refusing to make return, furnish information, or permit an examination of the books.

Pub. Laws, 784,  
March 28, 1912.

Corporation may be restrained from carrying on business.

Officer or agent may be fined.

SEC. 15. Nothing contained in the return of any corporation subject to the state tax upon its corporate excess, and no information obtained from any corporation or its officers or employees, either by examination of its

Information obtained under this act, not to be divulged, except corporate excess.

40 R. I. 437.

books or otherwise, shall be open to public inspection, nor shall any portion of any such return, nor any information so obtained, except the value of the corporate excess as determined by the board of tax commissioners, and the tax thereon, be disclosed to any one not employed in the office of said board, except in proceedings involving the validity or proper amount of any such assessment or upon order of court.

Penalty for divulging information given to tax commissioners or agents.

SEC. 16. If any tax commissioner or any other person shall unlawfully disclose any information contained in any return made by any corporation subject to the said tax, or any information obtained from any officer or from the books of any such corporation he shall be deemed guilty of a misdemeanor and be punished by a fine not exceeding five hundred dollars.

Tax commissioners may require information under oath, and may administer oaths.

SEC. 17. The board of tax commissioners is hereby authorized to require the return called for by Section 9 and such additional information as may be required under the provisions of Section 13 of this act, to be made under oath, and any tax commissioner may administer oaths in any inquiry made by any of them. Any officer or employee of any corporation subject to the state tax upon its corporate excess, who shall wilfully make any false statement in any return required by this act, or any false answer to any inquiry of a tax commissioner, or of any authorized agent of said board, in the course of any inquiry material to the assessment of any such tax, shall upon conviction thereof be deemed guilty of perjury, if such statement or answer was made under oath, and if it was not made under oath he shall, upon conviction, be fined not exceeding five hundred dollars.

Penalty for making wilful false statement to tax commissioners or agent.

Corporations aggrieved by tax assessment may appeal to superior court at Providence.

SEC. 18. Any corporation which is aggrieved by the valuation of its capital stock or the tax assessed against it as finally fixed by the board of tax commissioners, as provided in Section 10 of this act, may, at any time after such assessment and prior to the expiration of three months after the time for the payment of the tax, petition the superior court for the counties of Providence and

Bristol, setting forth the reasons why said valuation or assessment is alleged to be erroneous and praying relief therefrom; and the clerk of such court shall thereupon issue a citation substantially in the form provided in Section 15 of Chapter 58 of the General Laws,\* to summon the board of tax commissioners to answer said petition and the court shall proceed to hear said petition and to determine whether said assessment was correct, but the pendency of such petition shall not before its final determination stay any proceedings for the collection of the tax.

SEC. 19. If, upon the final determination of such petition, it shall appear that said assessment was correct, the court shall confirm the same; or, if incorrect, the court shall determine the proper amount of the valuation and assessment, and if it shall appear that the petitioner, by reason of the payment of the tax, or otherwise, is entitled to recover any sum of money, the court shall order its repayment, with interest at the rate of six per centum per annum; and the general treasurer shall pay such sum out of the treasury, on production of a certified copy of such order.

Court may confirm or change valuation or assessment.

42 R. I. 270.

SEC. 20. The owner of shares of stock or of bonds or of debentures of any corporation liable to a tax upon its corporate excess under the foregoing provisions shall be exempt from taxation in this state thereon; and the owner of any other evidence of indebtedness of any such corporation shall be exempt from taxation in this state thereon whenever such other indebtedness forms a part of the corporate excess taxed in this state to such corporation.†

Stock of corporations paying a corporate excess tax to be exempt from tax in the hands of the holder.

37 R. I. 141.

\* See page 29.

† See Gen. Laws of 1909, Chap. 57, Sec. 9 (*as amended*), Clauses *Second*, *Eighth* and *Tenth*, pp. 8, 10.

## 5.—FRANCHISE AND MINIMUM TAX ON DOMESTIC CORPORATIONS.

(Pub. Laws, 1912, Chap. 769, as amended.)

"Tax act of 1912."

Certain corporations to pay an annual franchise tax to the state.

Pub. Laws, 1786, April 17, 1919.

SEC. 49 (*as amended*). Every corporation, joint stock company or association incorporated in this state, all hereinafter referred to in this section under the term "corporation" which pays no tax to the state or a tax less than two and fifty one-hundredths dollars on each ten thousand dollars or fractional part thereof of its authorized capital, except insurance corporations, religious, charitable and literary corporations, and except corporations referred to in Sections 25 and 29\* of the "Tax Act of 1912," shall pay an annual franchise tax to the state upon its authorized capital stock which, when added to any tax paid by it in the same year to the state on its corporate excess, shall equal two and fifty one-hundredths dollars for each ten thousand dollars or fractional part thereof of such authorized capital: *Provided, however,* that such tax shall not be assessed against any such corporation in the year in which such corporation is incorporated.

Corporation exempted for year in which incorporated.

Corporation transacting no business for profit in state, to make returns, when.

Every such corporation which transacts no business for profit in this state shall, on or before the first day of March in each year, return, as of the thirty-first day of December next preceding, to the board of tax commissioners, under oath of its treasurer, or of a duly authorized agent or officer of such corporation, if organized, and if not organized, under oath of someone authorized to act by the incorporators:

(1) The name of the corporation and the location of its principal office.

(2) The amount of its capital stock authorized, and the amount outstanding, the par value of its capital stock,

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\* See pages 84, 88.

and if there are different classes of stock, the amount authorized and the amount outstanding of each class.

The board of tax commissioners, on the first business day of June in each year, shall make up a list of all corporations subject to a tax upon their franchises as aforesaid, and shall assess a tax upon each such corporation at such rate as will, when added to any tax which such corporation pays or is liable to pay to the state in the same year, equal two and fifty-one-hundredths dollars for each ten thousand dollars or fractional part thereof of its authorized capital. And the said board shall enter the amount of the tax assessed against each such corporation, and shall certify to the correctness of such list and deliver a duly attested copy thereof as a public record to the general treasurer, who shall receive and collect the taxes so assessed, in the same manner and with the same powers as are provided in sub-section (5) of Section 11 of this act.\* Said board shall also forthwith mail a notice of the amount of its tax to each such corporation, but failure to receive said notice shall not excuse the non-payment of the tax.

Board of tax commissioners to make assessment June 1st, annually.

General treasurer to receive and collect taxes.

Board of tax commissioners to mail notice to corporation assessed.

The tax assessed as aforesaid shall be payable on the first day of July next after its assessment as aforesaid, and if not paid by the fifteenth day of such July, shall bear interest from the first day of such July at the rate of eight per centum per annum until paid. The general treasurer shall forthwith, after the fifteenth day of July in each year, certify to the board of tax commissioners the names of all corporations delinquent in the payment of any taxes due and payable hereunder for a period of three years prior thereto, the amounts of said taxes, and the dates when said taxes first became due and payable. The board of tax commissioners shall thereupon make up a list of all such corporations which have failed to pay the franchise tax provided in this section for a period of three years after the first day of July of the year in which

Tax, when payable.

List of delinquent corporations to be certified to the board of tax commissioners by general treasurer.

\* See page 65.



Board of tax commissioners to certify and file such list of delinquent corporations in office of secretary of state.

Charter of such delinquent corporation to be forfeited.

Secretary of state to mail notice of forfeiture of charter.

Penalty for continuing to act under any such forfeited charter.

Secretary of state to publish in certain newspapers list of forfeited charters.

Appeal from forfeiture, may be made when and how.

any such tax first became due and payable, shall certify to the correctness of such list, and shall file the same as a public record in the office of the secretary of state; and upon the filing of such list, so certified, the charter or articles of association of each of such corporations set forth in said list, shall thereupon become severally forfeited by reason of the failure to pay the tax as aforesaid, and all such corporations shall thereupon cease to be bodies corporate, except as provided in Section 9 of Chapter 213 of the General Laws,\* and the secretary of state shall forthwith mail a notice of such forfeiture of charter or articles of association to each such corporation at its last known address, but failure to receive said notice shall not invalidate said notice; and any such corporation or any stockholder, officer or agent thereof, continuing to act thereafter under any charter or articles of association forfeited as aforesaid, except as provided in Section 9 of Chapter 213 of the General Laws, or pending an appeal from said forfeiture as hereinafter provided, shall be deemed guilty of a misdemeanor, and upon conviction thereof, shall be fined not less than fifty dollars nor more than one thousand dollars for each offence.

The secretary of state shall forthwith publish in one or more of the daily public newspapers printed in the city of Providence, the names of all such corporations whose charters or articles of association have been forfeited as aforesaid; and any such corporation, by any stockholder or officer thereof, aggrieved by the forfeiture of the charter or articles of association of such corporation may appeal from such forfeiture, within sixty days from the date of such publication, to the superior court, and said court shall thereupon proceed as soon as may be to hear such appeal after the manner of equitable causes; and if such appellant shall show to the satisfaction of said court that the forfeiture of the charter or articles of association of any such corporation was erroneous under

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\* Revision of 1909.

the provisions hereof, or if such appellant shall pay all taxes and all interest then due hereunder, then said court shall sustain said appeal and shall vacate such forfeiture as to such appellant corporation, or, upon failure to show error in said forfeiture under the provisions hereof, or to pay all taxes and all interest then due hereunder, said court shall dismiss said appeal and confirm such forfeiture. Upon the sustaining of such appeal of any such corporation the clerk of the superior court for the county in which such appeal is sustained shall, within ten days, file with the secretary of state and with the board of tax commissioners an attested copy of the decree vacating such forfeiture as to such appellant corporation.

Forfeiture how sustained or vacated.

Copy of decree vacating forfeiture of charter to be filed, when and where.

## 6. — STATE TAX ON BANK SHARES.

(Gen. Laws, 1909, Chap. 58.)

SEC. 5 (*as amended*). The cashier or treasurer or the officer discharging such duties of any trust company, bank or banking association existing under the laws of this state, or the United States, and located within this state, shall annually on or before the first day of March make and deliver to the board of tax commissioners, a statement sworn to by such officer, showing the name of each shareholder with his residence and the number of shares belonging to him at the close of the business day next preceding the first day of January of such year, with the fair cash value of its shares and the location and fair cash value of any real estate and tangible personal property, and also the fair cash value of any bonds issued by the United States or by this state belonging to such trust company, bank or banking association, and all such property as is exempt from taxation or is not taxable in this state belonging to such trust company, bank or banking association, all on said last mentioned date. If such officer fails to make such statement by said first day of

Banks to make return of shareholders to the tax commissioners with value of stock, on or before March 1, annually.

Pub. Laws. 1068, May 5, 1914.

See P. L. 1068, May 5, 1914.

March, said board shall forthwith obtain a list of the names and residences of such shareholders and the number of shares belonging to each, the location and fair cash value of such real estate and tangible personal property as aforesaid.

Taxes a lien on the shares of non-residents in national banks.

SEC. 9. The taxes which shall from time to time be assessed under the provisions of this chapter, on shares in national banking-associations, held by persons not residing within this state, shall constitute and remain a lien upon any such shares, and upon the dividends thereon, until all such taxes are paid, and no cashier, or other officer of any such banking-association, shall permit the transfer of any share of stock taxed under the provisions of this chapter, or the payment of any dividend thereon, until all taxes assessed thereon shall have been paid, and said lien shall attach at and from the time said tax shall be assessed by any town or city.\* The assessors of the several towns and cities of the state, whenever they shall assess a tax on the stockholders of any bank who are non-residents of the state, shall immediately notify said bank of such assessments, with the amount assessed to each of its stockholders.

Transfer of the taxed shares prohibited.

Penalty.

SEC. 10. Every cashier or other officer of any national banking-association, who shall fail to comply with or who shall violate any of the provisions of this chapter, shall be fined not exceeding five hundred dollars for every such offence.

"Tax act of 1912."

(Pub. Laws, 1912, Chap. 769.)

Bank stock to be taxed 40 cents on \$100 of fair cash value, less certain deductions.

Pub. Laws, 1068, May 5, 1914.

SEC. 21 (*as amended*). All the shares of stock of any trust company or bank existing under the laws of this state (but not including savings banks)† or banking associations organized under the laws of the United States and located within this state, shall be annually assessed

\* Modified by Pub. Laws, Chap. 769, Sec. 23, p. 76.

† See Gen. Laws of 1909, Chap. 39, Sec. 3 (*as amended*), p. 78.

to the owners thereof, respectively, by the board of tax commissioners at their fair cash value on the business day next preceding the first day of January of the year in which the return provided for in Section 5 of Chapter 58 of the General Laws, as amended by Section 42 of this act,\* is required to be made, first deducting therefrom the proportionate part of the fair cash value of the real estate and tangible personal property, the fair cash value of any bonds issued by the United States or by this state then belonging to such trust company, bank or banking association, and also the fair cash value of such property as is exempt from taxation, or is not taxable in this state, then belonging to such trust company, bank or banking association, and shall be taxed at the uniform rate of forty cents for each one hundred dollars of such assessed valuation, being the same rate as other moneyed capital in the hands of individual citizens of this state is by law taxed. The persons who appear from the books of such trust company, bank or banking association to be owners of shares therein at the close of such business day next preceding the said first day of January shall be deemed to be the owners thereof. The board of tax commissioners shall fix from the return provided by this act, or from other information, the value of such shares, and notify such trust company, bank or banking association acting as the agent of such shareholders, of such value on or before the first day of April in each year; and if any shareholder is not satisfied with the valuation so fixed, said board, upon being so notified during the month of April, shall fix an early day at its office when such shareholder or any interested party can be heard to show cause why said valuation should be changed, and after such hearing said board shall fix such valuation as appears to said board to be proper and in accordance with the rule for valuation provided in this section.

Tax commissioners to determine value of stock and notify the bank on or before April 1, annually.

Parties aggrieved may be heard, how.

\* Again amended by Pub. Laws of 1914, Chap. 1068. See page 73.

List of bank stockholders liable to tax to be made up by tax commissioners in June and certified to general treasurer.

Notice of tax to be sent to bank.

Tax payable July 1st; interest on unpaid taxes.

Lien on shares for unpaid taxes.

Tax on national bank shares owned by non-resident to be paid over to town where bank is located.

SEC. 22. The board of tax commissioners shall, on or before the twentieth day of June in each year, enter the amount of the tax aforesaid against the name of each shareholder, shall certify to the correctness of such list, and deliver a duly attested copy thereof to the general treasurer, who shall receive and collect the taxes so assessed. Said board shall also forthwith mail a notice of the amount of such tax to each such trust company, bank and banking association acting for its shareholders respectively, but the failure to receive such notice shall not excuse the non-payment of said tax. Every such trust company, bank or banking association shall pay such tax so assessed to the general treasurer on the first day of July next after the assessment as aforesaid, and if not paid by the fifteenth day of such July, said tax may be recovered from such bank and shall bear interest from the first day of such July at the rates respectively provided in Section 11\* of this act. The shares of such trust companies, banks and banking associations shall be subject to the tax so paid thereon, and such trust company, bank or banking association shall have a lien on all the shares, rights and property of any shareholder in the corporate property for the tax paid on such shareholder's shares.†

SEC. 23. When such tax upon such shares held by persons without this state is collected by the general treasurer from such banking association organized under the laws of the United States, the general treasurer shall pay over such tax to the collector of taxes or other person authorized to receive the same for the city or town in which such banking association is located, the general treasurer acting as the agent of such city or town for the collection of such tax; the tax of such non-resident upon such shares being deemed to be assessed to such owner thereof in the city or town where such banking

\* See page 66.

† See Gen. Laws of 1909, Chap. 57, Sec. 9, Clauses *Second* and *Eighth*, pp. 8, 10.

association is located and not elsewhere.\* This construction is declared to be mandatory and not merely directory.

SEC. 24. All the rights, powers, duties and privileges given and conferred, and any penalties imposed, in and by Sections 12 to 19† inclusive of this act, shall exist and be imposed for or against all persons, corporations, trust companies, banks, or banking associations whatsoever, so far as applicable, in the assessment, payment and collection of all taxes under this act from such trust companies, banks or banking associations. The board of tax commissioners shall have power to require from time to time from such trust companies, banks and banking associations and their officers such sworn reports as will give such board the information necessary to assess the tax provided for under Section 21 of this act.

Penalties for refusing to make return or give information, or for making false statement.

(Pub. Laws, 1915, Chap. 1204.)

SEC. 15. (LOAN AND INVESTMENT COMPANIES.) Sections 21, 22 and 24 of Chapter 769 of the Public Laws of 1912, and Clauses 2 and 8 of Section 9 of Chapter 57 of the General Laws, as amended by Section 39 of Chapter 769 of the Public Laws of 1912, and any amendments or additions thereto, so far as the same relate to the taxation of banks, trust companies and the stockholders thereof, shall be applicable to corporations incorporated under this act and the stockholders thereof.‡

Loan and investment companies, taxation of.

\* See Gen. Laws of 1909. Chap. 58, Sec. 9, p. 74.

† See pages 66-69.

‡ See pages 8, 10, 74.

## 7. — STATE TAX ON SAVINGS AND PARTICIPATION ACCOUNTS.\*

(Gen. Laws, 1909, Chap. 39.)

Savings banks, to pay tax on deposits and on reserved and other profits, with certain deductions.

Pub. Laws, 1775, April 24, 1919.

SEC. 3 (*as amended*). Every savings bank shall annually pay to the general treasurer forty cents on each one hundred dollars deposited therewith and on each one hundred dollars of reserved profits and other profits after deducting therefrom the amount invested in bonds or other evidences of indebtedness of the United States, issued on or after the first day of April, A. D. 1918, provided such bonds or other evidences of indebtedness were subscribed for and purchased at par value for their own account and shall have been held by such savings bank for a period of six months or more next preceding the first day of July in each year, said sums to be ascertained from a report to be made by such savings bank to the bank commissioner on or before the fifteenth day of July in each and every year, showing the total amount of deposits in such savings bank and the total amount of reserved profits and other profits therein on the last business day of June in each year, and the total amount of bonds or other evidences of indebtedness of the United States, subscribed for and purchased at par value for their own account, issued on or after the first day of April, A. D. 1918, held by said savings bank for a period of six months or more next preceding the last business day of June, and to be paid on or before the first Monday in August. The amount of deposits, reserved profits and other profits of every savings bank invested in bonds or other evidences of indebtedness of the United States, which were subscribed for and purchased at par value for their own account, issued on and after the first day of April, A. D. 1918, and held by such savings bank for a

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\* See Gen. Laws of 1909, Chap. 57, Sec. 9, Clause *Second*, p. 8; also Sec. 11, p. 12.

period of six months or more next preceding the last business day of June in each year shall be exempt from taxation under the laws of this state.

SEC. 4 (*as amended*). Every bank and trust company shall annually pay to the general treasurer forty cents on each one hundred dollars deposited therewith on participation or in the same manner as in savings banks after deducting therefrom the amount invested in bonds or other evidences of indebtedness of the United States, issued on and after the first day of April, A. D. 1918, provided such bonds or other evidences of indebtedness were subscribed for and purchased at par value for their own account and shall have been held by such bank or trust company for a period of six months or more next preceding the first day of July in each year, said sums to be ascertained from a report to be made by such bank or trust company to the bank commissioner on or before the fifteenth day of July in each and every year, showing the total amount of such deposits in such bank or trust company and the total amount of bonds or other evidences of indebtedness of the United States, subscribed for and purchased at par value for their own account, issued on or after the first day of April, A. D. 1918, held by such bank or trust company for a period of six months or more next preceding the last business day of June, and to be paid on or before the first Monday in August. The amount of savings or participation deposits in every bank or trust company invested in bonds or other evidences of indebtedness of the United States, which were subscribed for and purchased at par value for their own account, issued on or after the first day of April, A. D. 1918, and held by such bank or trust company for a period of six months or more next preceding the last business day of June in each year shall be exempt from taxation under the laws of this state.

Banks and trust companies to pay annual tax on certain deposits, after certain deductions.

Pub. Laws.  
1775, April 24,  
1919.



(Pub. Laws, 1916, Chap. 1359)

Resident of state to report to tax commissioners the amount of his interest bearing deposit in any national bank, when and how.

SECTION 1. (INTEREST-BEARING DEPOSITS IN NATIONAL BANKS.) Every resident of this state having, on the last business day of June, an interest-bearing deposit in a national bank in this state on participation or deposited in the same manner as in savings banks, shall, within twenty days thereafter, except as otherwise provided in this act, report in writing and under oath the amount thereof and the name and location of such bank to the board of tax commissioners on blanks to be prepared and furnished by said board to such depositor upon application therefor.

Such reports, how filed by board of tax commissioners.

SEC. 2. Such reports shall be kept on file by said board of tax commissioners for three years from and after the dates on which the taxes based thereon become due and payable to the state. Such reports shall not be subject to the inspection of any person other than the members of the said board of tax commissioners and the employees in their office and the attorney-general. Any information contained in such reports shall not be disclosed by any person authorized to examine the same, except by the direction of a court of competent jurisdiction.

Rate of tax on interest bearing deposits in national banks.

SEC. 3. Every person so having a deposit in a national bank as aforesaid shall, except as otherwise provided in this act, pay a tax to the state which is hereby assessed at the rate of four-tenths of one per cent. upon the amount of such deposit so held by such national bank on the last business day of June; and no deduction therefrom shall be made on account of any indebtedness or exemption.

Notice of amount of tax, how given by tax commissioners.

Notice of the amount of said tax and the amount of the deposit on which said tax is based shall be mailed to each depositor liable to such tax, except as otherwise provided in this act, by the board of tax commissioners on the first business day of September, and failure to receive such notice shall not excuse such depositor from the payment of the tax. Said board shall also forthwith certify the

amount of said tax assessed against each depositor and the amount of the deposit on which said tax is based to the general treasurer. The taxes imposed by this section shall be paid to the general treasurer for the use of the state on or before the first day of October next following the dates whereon the reports provided for in Section 1 of this act are required to be made.

Amount of tax to be certified to general treasurer.

Tax, when and how paid.

SEC. 4. No other tax shall be assessed on such deposits in national banks or against the depositors on account thereof.

Such deposits to be exempt from all other tax.

SEC. 5. A depositor who wilfully fails to make the returns or to pay the taxes provided in this act shall forfeit three-quarters of one per cent. of such deposit to the use of the state for each month's delay in filing such return or in paying such tax. Such tax and forfeitures may be recovered in an action on this statute commenced by the general treasurer in the name of the state in the superior court holden in the county of Providence.

Penalty for failure to make return or pay tax.

Tax and forfeitures, how recovered.

SEC. 6. A person having any of the money, chattels, effects, goods, rights or credits of said depositor in his possession may be summoned as trustee in any action instituted under the preceding section.

Who may be summoned as trustee.

SEC. 7. If the board of tax commissioners or the court wherein such action is heard for the recovery of such tax or forfeitures become satisfied that such failure was not wilful on the part of the depositor, said board of tax commissioners or said court may, in its discretion, waive any part or all of such penalty.

Penalty may be waived when.

SEC. 8. If a national bank in this state so elects, it may pay to the state all taxes imposed by this act; and it shall be lawful for such bank to deduct such taxes so paid from the interest or deposits then or thereafter held by it belonging to the person from whom such tax becomes due.

National bank may pay taxes imposed by this act, when and how.

SEC. 9. If a national bank makes the election provided in the preceding section, it shall file with the board of tax commissioners a stipulation setting forth such fact. If such stipulation is filed on or before the last business day

Method of procedure if national bank elects to pay taxes.

National bank  
may revoke  
stipulation to  
pay taxes,  
when and how.

of June in any year, it shall take effect on said last named date and shall remain in full force and effect until it shall thereafter be revoked as hereinafter provided. No depositor in such bank shall be required to pay the tax or make the returns specified in Section 1 of this act while such stipulation shall remain in force. A national bank filing such stipulation may thereafter revoke it by returning to the board of tax commissioners for cancellation the duplicate certificates issued by said board to said bank under Section 10 of this act, the revocation to take effect on the first day of July next following the date upon which such certificates are returned for cancellation as aforesaid. When such certificates are cancelled as aforesaid, said bank shall not thereafter be liable to make the payments provided in said stipulation except for the taxes upon the amount of such deposits held by such bank on the last business day of June next following the date upon which such certificates are returned for cancellation as aforesaid.

Board of tax  
commissioners  
to certify that  
bank has  
elected to pay  
taxes.

SEC. 10. Upon such stipulation being filed, said board of tax commissioners shall issue in duplicate to the bank filing the same a certificate showing that it has filed the aforesaid stipulation.

Liability of  
national bank  
stipulating to  
pay taxes, etc.

SEC. 11. Every national bank filing such stipulation shall thereupon become liable to the state to make returns and pay four-tenths of one per cent. of the amount of such deposits held by such bank on the last business day of June while such stipulation remains in force.

National bank  
stipulating to  
pay taxes, to  
make return  
and payment,  
when.

SEC. 12. If such bank files a stipulation as provided in Section 9 of this act it shall, on or before the fifteenth day of July, file with the general treasurer and the board of tax commissioners a return, verified by the oath of its president, cashier or one of its directors, showing the amount of such deposits on the last business day of the preceding June, and shall pay to the general treasurer, on or before the first Monday in August in each year, four-

tenths of one per cent. of such amount. The general treasurer shall receive and collect the taxes assessed hereunder.

General treasurer to receive and collect taxes.

SEC. 13. Whenever in the opinion of said board of tax commissioners it shall be for the best interests of the state so to do, they may publish a notice in such newspaper or newspapers as they shall designate, setting forth that the bank or banks therein named have filed or failed to file a stipulation, or have elected to revoke one already filed; and may in like manner notify all depositors having interest-bearing deposits therein taxable under this act to file the proper returns as provided in Section 1 of this act and pay the tax assessed against such depositors in case such bank or banks shall fail to file a stipulation or elect to revoke one already filed; or that such depositors are absolved from making such returns and paying such tax in case the bank shall file a stipulation or elect to continue one theretofore filed.

Board of tax commissioners may publish notices of failure of banks to file stipulations or of revocation of those filed.

SEC. 14. The provisions of this act shall not apply to any property in this state exempt by law from local taxation, nor to state banks, savings banks, and trust companies, nor to state banks, savings banks and trust companies which have interest-bearing deposits in national banks; nor to interest-bearing deposits of any of said banks or trust companies or of national banks in another national bank.

Certain property and banks, etc., exempt from provisions of this act.

(Pub. Laws, 1914, Chap. 1103.)

SECTION 1. In this act the words "credit union" shall mean a cooperative association formed for the purpose of promoting thrift among its members.

Words "credit union" defined.

SEC. 2. A credit union may receive the savings of its members in payment for shares or on deposit; may lend to its members at reasonable rates or invest as hereinafter provided, the funds so accumulated; and may undertake such other activities relating to the purpose of the association, as its by-laws may authorize.

Credit union may receive, loan and invest funds.

Capital stock, franchisees and personal property exempt from taxation.

Annual tax of forty cents on each one hundred dollars of deposits to be paid to general treasurer.

**SEC. 25.** The capital stock, corporate franchises and personal property, but not the real estate, of credit unions shall be exempt from taxation: *Provided, however,* that every such credit union shall annually pay to the general treasurer forty cents on each one hundred dollars deposited therewith in the same manner as in savings banks, said sums to be ascertained from a report to be made by such credit union to the bank commissioner on or before the fifteenth day in July of each and every year of the total amount of such deposits in such credit union on the last business day in June in said year, and to be paid on or before the first Monday in August.

## 8. — STATE TAX ON GROSS EARNINGS OF PUBLIC SERVICE CORPORATIONS.\*

"Tax act of 1912."

(Pub. Laws, 1912, Chap. 769.)

Public service corporations doing business for profit in the state to be taxed on gross earnings.

**SEC. 25.** Every express corporation carrying on its business on steamboats, steam or electric railroads or street railways; every corporation the principal business of which is a steamboat or ferry-boat business as a common carrier; every common carrier steam or electric railroad corporation; every street railway corporation; every common carrier dining, sleeping, chair or parlor car corporation; every public service telegraph, cable or telephone corporation; every corporation, the principal business of which is manufacturing, selling and distributing to the public illuminating or heating gas, water, or currents of electricity to be used for light, heat or motive power; carrying on business for profit in this state, in addition to a tax upon its real estate and tangible personal property locally or otherwise assessed, and, in the case of a street railway corporation, in addition to any tax to the state upon its earnings provided in Chapter

\* See also Gen. Laws of 1909, Chap. 216, p. 91.

216 of the General Laws, or in the charter of any such incorporation shall pay, except as is otherwise provided in this act,\* an annual tax to the state upon the gross earnings from its operation in this state; *Provided, however*, that tolls or charges received by such telegraph, cable or telephone corporations from the United States for messages sent over their lines by officers of the United States upon public business shall not be included in the gross earnings of such telegraph, cable or telephone corporations.

For the purpose of assisting in the determination of the amount of such tax every such corporation included in this section shall on or before the first day of March in each year return to the board of tax commissioners, under oath of its treasurer, or person performing the duties of treasurer, or of a duly authorized agent or officer: —

(1) The name and location within this state of such corporation; and if it have no location in this state, where such corporation is located.

Return to be made by corporation to tax commissioners on or before March 1st, annually, showing:

1. Name and location.

(2) The total amount of gross earnings from its operation for the year next preceding the first day of January of the year in which such return is required to be made, or for such lesser time as such corporation has carried on business.

2. Amount of annual gross earnings.

SEC. 26. The board of tax commissioners shall annually fix from such return or from other information the amount of the gross earnings of every corporation included in the preceding section for the year next prior to the first day of the next preceding January, or lesser time that such corporation has carried on business, and notify each such corporation of such amount on or before the first day of April in each year, and, if any such corporation is not satisfied with the amount so fixed, said board upon being so notified within the first fifteen days of April, shall fix an early day at its office when the offi-

Tax commissioners to determine annual gross earnings from such return and notify corporation thereof on or before April 1st.

Corporation if dissatisfied may be heard by tax commissioners.

\* See Sec. 47, p 91.

cers of such corporation can be heard to show cause why said amount should be changed, and after such hearing said board shall fix such amount as appears to be the actual amount of such gross earnings.

Gross earnings in this state, how determined.

SEC. 27. Every corporation included in Section 25 of this act shall be taxed upon the amount of the gross earnings from its operation in this state, which shall be determined for the purposes of assessment and taxation as follows:

1. Corporations doing business only in this state.

(1) In the case of a corporation carrying on business wholly within the limits of this state, the entire amount of the gross earnings from its operation, ascertained under the preceding section.

2. Corporations doing business also outside the state.

(2) In the case of a corporation also carrying on business outside of this state, a portion of the entire amount of the gross earnings from its operation, ascertained under the preceding section, shall be apportioned to this state as follows:

(a) Express, steamboat and ferryboat companies.

(a) In the case of an express corporation carrying on its business on steamboats, steam or electric railroads or street railways, and in the case of a corporation the principal business of which is a steamboat or ferry-boat business as a common carrier, the gross earnings of such corporation from its operations within this state for the year ending December thirty-first next preceding.

(b) Steam railroads and street railways.

(b) In the case of a common carrier steam or electric railroad or street railway corporation such a proportion as the total mileage of tracks operated by such corporation for steam or electric railroad or street railway purposes within this state, exclusive of sidings and turn-outs, on December thirty-first next preceding, bears to the total mileage of such tracks then operated by said corporation for such purposes, both within and without this state.

(c) Dining, sleeping and parlor car companies.

(c) In the case of any corporation operating as a common carrier dining, sleeping, chair or parlor cars, but not in the case of such a public service steam or elec-

tric railroad or street railway corporation operating such cars as a part of or incidental to its railroad or railway business within this state, such a proportion as the number of miles such cars were operated in this state for the year ending December thirty-first next preceding bears to the total number of miles such cars were operated for such purposes both within and without this state.

(d) In the case of a public service telegraph, cable or telephone corporation, such a proportion as the total miles of wires operated by such corporation within this state on December thirty-first next preceding bears to the total mileage of such wires then operated by said corporation both within and without this state.

(d) Telegraph and telephone companies.

(e) In the case of a corporation the principal business of which is manufacturing, selling and distributing to the public illuminating or heating gas, water, or currents of electricity to be used for light, heat or motive power, such a proportion as the total miles of mains or wires operated by such corporation within this state on December thirty-first next preceding bears to the total mileage of such mains or wires then operated by such corporation both within and without this state.

(e) Gas, electricity and water companies.

(f) In any other case to which these proportions are not equitably applicable, in such proportion as is equitable.

SEC. 28. The board of tax commissioners on the first business day of June in each year shall make up a list of all corporations included in Section 25 of this act, with the amount of gross earnings of each such corporation from its operation in this state, and shall assess a tax upon such corporations at the following rates: In the case of such steamboat corporations, ferry-boat corporations, steam or electric railroad corporations, street railway corporations, dining, sleeping, chair and parlor car corporations, gas corporations, water corporations, and electric lighting, heating and power corporations, one per centum of such gross earnings; in the case of such tele-

Tax commissioners to make a list of corporations liable to gross earnings tax on June 1 with amount of gross earnings, and assess a tax:—on steamboat, ferry, steam railroads; street railways; dining, sleeping and parlor car; gas, electricity and water companies, one per centum.



Telegraph and telephone companies, two per centum; express companies, three per centum.

Certified list to be sent to general treasurer, who shall collect tax.

Notice of tax to be mailed to corporation.

Tax payable on July 1; unpaid taxes to bear interest.

Tax to be a lien on real estate of corporation.

Gross earnings tax to be in lieu of all other taxes on intangible personal property or corporate excess of corporation.

graph, cable and telephone corporations, two per centum of such gross earnings; in the case of such express corporations, three per centum of such gross earnings. Said board shall enter the amount of the tax against the name of each such corporation, and shall certify to the correctness of such list and deliver a duly attested copy thereof to the general treasurer, who shall receive and collect the taxes so assessed in the same manner and with the same powers as are prescribed for, and given to, collectors of taxes by Chapter 60 of the General Laws,\* and by any acts in amendment thereof or in addition thereto. Said board shall also forthwith mail to each such corporation a notice of the amount of its tax, but the failure to receive such notice shall not excuse the non-payment of said tax. The tax assessed as aforesaid shall be payable on the first day of July next after its assessment as aforesaid, and if not paid by the fifteenth day of such July shall bear interest from the first day of such July at the rate of eight per centum per annum until paid, if such payment is made before the commencement of legal proceedings for the recovery of the tax, and at the rate of ten per centum per annum if made after the commencement of such proceedings. Such tax, if unpaid, shall constitute a lien upon the real estate of such corporation within this state for the space of two years after the assessment thereof, and, if such real estate be not aliened, then until the same is collected.

SEC. 29. Except as provided in Chapter 216 of the General Laws,† or in any act of incorporation, the taxation provided in this act upon the gross earnings of every corporation included in Section 25 of this act shall be in lieu of all other taxation in this state upon the intangible personal property or corporate excess of each such corporation, and of every such corporation the property of which is operated in this state by any such corporation

\* See page 35

† See page 91

so liable to such gross earnings tax; and the taxation provided in this act upon the gross earnings of telegraph, cable and telephone corporations, and upon the gross earnings of express corporations, shall also be in lieu of all other taxes upon their lines, cables, conduits, ducts, pipes, machines and machinery, equipment and other personal property or estate used exclusively in their business within this state respectively.

Also in lieu of taxes on personal property of telephone, telegraph and express companies.

SEC. 30. The owners of shares of stock or of bonds or of debentures or of any other evidence of indebtedness of any corporation liable to a tax upon the gross earnings from its operation in this state under the foregoing provisions of this act, and of any corporation included in Section 25 of this act, whose property is operated in this state by any such corporation so liable to such gross earnings tax, shall be exempt from taxation in this state thereon.\*

Shares of stock in corporations paying gross earnings tax to be exempt from taxation in hands of holder.

SEC. 31. All the rights, powers, duties and privileges given and conferred, and any penalties imposed in and by Sections 12 to 19† inclusive of this act, shall exist and be imposed for or against all persons or corporations whatsoever, so far as applicable, in the assessment, payment and collection of all taxes under this act from the corporations included in Section 25 of this act. The board of tax commissioners shall have power to require, from time to time, from such corporations and their officers, such sworn reports as will give said board the information necessary to assess the tax provided for under Sections 25 to 28, inclusive of this act. If any corporation or officer or employee thereof shall refuse to give to said board or its authorized agent any such information, or refuse to permit any examination of the books of the corporation, reasonably necessary for the purpose, said board may apply to the superior court for an order to compel such officer or employee to give such information

Penalties for refusing to make return, or to give information, or for making false statements.

Application may be made to court to compel information to be given.

\* See also Gen. Laws of 1909, Chap. 57, Sec. 9, Clause *Eighth*, p. 10.

† See pages 66-69.

or permit such examination, and the court may, after notice and opportunity for hearing the party complained of, make such order as is proper, and punish as for contempt any refusal or neglect to comply with such order.

Penalty for not making return within time prescribed.

SEC. 32. If the returns required to be made by Section 25 of this act be not made within twenty days after the time therein fixed, the officer or agent neglecting or refusing to make the same shall be fined not exceeding five thousand dollars, nor less than five hundred dollars.

Proceedings for enforcing payment of tax by petition to superior court.

SEC. 33. If the tax provided for by Sections 25 to 28, inclusive of this act be not paid within thirty days after the same shall become due and payable, the general treasurer shall apply to the superior court by petition in the nature of a petition in equity, setting forth the non-payment of such tax and describing the property and choses in action of such company or corporation and the name or names of the agent or officer of such company or corporation subscribing the return or reports required to be made by Sections 25 and 31 of this act, and the name or names of the persons then filling said offices; and the court shall thereupon appoint a time for the hearing of the matters set forth in said petition, and shall cause a reasonable notice thereof to be given to the adverse party, and at the time and place of the return of such notice shall proceed summarily to hear the parties; and if upon the hearing the court shall determine that the said tax is due and payable, and has not been paid, the court shall forthwith issue an execution for the said tax, which shall run to the sheriffs, or their deputies, of the several counties of this state, and in which the officer making service of such execution shall be commanded to levy upon such property of such corporation as may be taken on execution, and the officer properly charged with the service of said execution shall serve the said execution as commanded, and shall sell the property seized thereon as personal property is sold when taken on execution in actions at law, or the court shall take such other action as it may

deem proper to enforce the payment of such tax by the appointment of a receiver of the property, or otherwise.

SEC. 47. \* \* \* The provisions of Sections 9 to 33,\* inclusive, of this act shall not apply to corporations, joint stock companies or associations organized for religious, social, charitable or literary purposes, or to domestic building-loan associations; or to insurance companies, associations or corporations or surety companies which pay directly or through their agents the taxes specified in Sections 5 to 11, inclusive, of Chapter 39† of the General Laws, or of any amendments thereof, or to any corporation expressly exempt from taxation by its charter.

Certain corporations exempt from the provisions of sections 9 to 33, inclusive.

## 9. — SUPPLEMENTAL TAX ON STREET RAILWAY COMPANIES.‡

(Gen. Laws, 1909, Chap. 216.)

SECTION 1. For the purpose of providing additional revenue for the state, every street railway company incorporated under the laws of this state, accepting the provisions of this chapter, shall annually, hereafter, on or before October first, pay to the state a tax upon its earnings as follows, viz.: If the annual dividend paid by such company during the year ending on the thirtieth day of June next preceding the date of the return made according to law to the railroad commissioner for such year is eight per centum on its capital stock actually outstanding during such year, or less, or if no dividend is paid by it, the tax payable by it for that year shall be a sum equal to one per centum of its gross earnings for that year, and if such dividend exceed eight per centum, then

Street railway companies, accepting the provisions of this chapter, to annually pay to state a tax upon their earnings.

\* See Titles 4, 6 and 8, pp. 61, 73, 84.

† See page 98.

‡ In addition to taxes assessed under Pub. Laws of 1912, Chap. 769, Sec. 28, p. 87.

the tax payable by it for that year shall be a sum equal to the excess of such dividend over eight per centum, but in no event shall said tax be less than a sum equal to one per centum of such gross earnings, which shall be paid without regard to the net earnings of such company: *Provided, however*, that nothing in this chapter contained shall deprive any city or town of the right to collect from any street railway company any tax or other payment (including payments now required for the paving and repaving of certain portions of the streets and highways) which such company is now under legal obligation to pay by virtue of any law of this state, or of any contract or agreement with the state, or with any city or town or otherwise; nor shall anything in this chapter contained deprive any street railway company of any right, privilege or franchise which it now enjoys, but the payments to be made under the provisions of this chapter shall in all cases be in addition to any and all special taxes and sums which said company is now under such legal obligation to pay, and in addition to the taxes now or hereafter assessed by any city or town upon the land and buildings of any such company; and the payments in this chapter provided for shall be in lieu and satisfaction of all other taxes, excises, burthens or impositions whatsoever, by or under authority of this state, or of any law thereof, upon the property, income, rights, privileges or franchises of such companies mentioned in this section, their successors and assigns, as shall accept the provisions of this chapter, excepting such as are now imposed upon such property, incomes, rights, privileges or franchises, and such as may hereafter be imposed generally and without discrimination upon the property, income, rights, privileges or franchises of all persons and corporations.

Companies accepting provisions of this chapter to enjoy certain rights, privileges and franchises.

SEC. 2. Every street railway company, its successors and assigns, now or hereafter incorporated under the laws of this state, operating street railways in any city or town in this state, which shall accept the provisions

of this chapter, in manner hereinafter specified, and that shall agree to the division of profits and make the payments herein provided, shall have and enjoy, with respect to all lines leased, owned or operated by it during the continuance of such payments, and in consideration thereof, all the rights, privileges, and franchises which it has at the time of such acceptance or which may thereafter be granted to it to construct, maintain, use and operate street railways with the cars and all appurtenances of such railways in the manner and by the method in use by it at the time of such acceptance, or by such improved methods as it may be authorized by the general assembly to adopt, and as it may employ from time to time, upon, over, and under all the streets, avenues, highways and public places in the cities and towns in which the tracks of said company may at the time of such acceptance be actually located, or in which they may thereafter be lawfully located, subject only to the right of revocation hereinafter provided for: *Provided, however*, that every street railway company accepting the provisions of this chapter shall, so long as it continues to enjoy the rights, privileges and franchises aforesaid, continue to pay to the several cities and towns, notwithstanding the expiration of any existing contracts or agreements, such sums as are now or may be required thereunder until new contracts or agreements shall be made, and such sums, not less, however, than those paid at the expiration of such existing contracts or agreements, as may thereafter be agreed upon from time to time, and failure on the part of any such street railway company to make any payment required by this chapter shall cause a forfeiture of all rights, privileges and franchises conferred and granted thereby; *and provided further*, that no company shall be deemed or held to be in default or to have incurred any forfeiture for failure to make any such payment, until the amount due thereon has been determined by final judgment of court, and such judgment has remained unsatisfied for sixty days.

Companies to  
enjoy certain  
rights, etc.  
(continued).

Location and  
relocation of  
tracks.

SEC. 3. The city council of any city or the town council of any town may, after fourteen days' written notice to all parties interested of the time and place at which they will consider such matter, and after hearing all parties, if the public necessity and convenience in the use of any portion of a street require it, for good and sufficient reasons, to be stated in the order therefor, order that the location and the right to maintain, continue, and use tracks, with poles, wires, and other appurtenances, in such portion shall be revoked; and such revocation of such location and right shall take effect when approved by the railroad commissioner, after public notice and hearing. Upon revocation, as aforesaid, the company shall remove the tracks in conformity with the order of revocation, and shall put the portion of the surface of the streets disturbed by such removal in as good condition and with the same material as the adjacent surface of said streets. If the company neglects to execute such order, after thirty days' notice thereof, the city council of such city, or the town council of such town, may cause the same to be executed and the work done at the expense of the company, to be recovered in an action of the case: *Provided, however*, that in each such case of revocation such city or town council shall in and by such order grant to such company interested a right in another street or highway in such city or town, as nearly similar in public convenience as possible, to construct, maintain, use, and operate its railroad and the appurtenances thereof; *and provided, further*, that no such location or right of any company accepting the provisions of this chapter, shall hereafter be revoked by any city or town council, except under and in accordance with the provisions of this chapter; *and provided, further*, that any city or town council, or any company aggrieved thereby, may appeal from any decision of any such railroad commissioner upon any such order, within thirty days after the rendering of such decision, to the supreme court, and such court shall thereupon hear and determine all matters of law and fact in-

involved in said appeal, including the question of public necessity and convenience, and the propriety of the order or decree made by such city or town council, and may annul, modify, or amend any such order or decree, and take such other action in the premises as law and justice may require.

SEC. 4. The several street railway companies in this state accepting the provisions of this chapter, may hereafter increase their capital stock from time to time to meet the costs and expenditures actually made for extensions and for new construction and equipment, and the cost of such extensions or improvements shall be certified by the railroad commissioner, and all issues of capital stock for such purpose shall be subject to the approval of such officer.

Increases of capital stock for certain purposes, shall be certified by and be subject to the approval of the railroad commissioner.

SEC. 5. If the street railway line operated by any company which accepts the provisions of this chapter extends beyond the limits of this state, the payments to be made by such company under the provisions of this chapter shall be computed only upon the gross earnings of such company upon its lines within the limits of this state; and in case the dividends of such company for any year ending on the thirtieth day of June next preceding the date upon which such tax is due and payable exceed eight per centum on its capital stock actually outstanding in such year, the further sum, if any, to be paid by such corporation, in addition to a sum equal to one per centum on its gross receipts from the operation of its lines within the state for such year, shall be the sum required to make its payments, under the provisions of this chapter, equal to an amount which shall bear the same ratio to its whole dividends in excess of eight per centum for such year as its gross earnings from its lines in this state bear to its whole gross earnings for such year. And for the purposes of this chapter, the gross earnings of any such corporation from its lines within this state for any year shall be deemed and taken to be that proportion of its total gross earnings for such year which the length

Tax to be paid, how to be computed.



of tracks operated by it in this state, exclusive of sidings and turnouts, bears to the total length of tracks, exclusive of sidings and turnouts, operated by such company during such year.

Tax not required to be paid by a company, when.

SEC. 6. No street railway company which accepts the provisions of this chapter shall be required to pay the sums herein provided for during any period when its lines are operated under a lease or otherwise by another company which accepts the provisions of this chapter and pays the tax herein imposed.

Certain street railway companies to make annual return to general treasurer of gross earnings and amount of dividends paid.

SEC. 7. Every street railway company subject to the provisions of this chapter, shall make and file with the general treasurer, at the time of making payment of the state tax provided for by this chapter, a certificate, signed and sworn to by its treasurer or other officer designated by its board of directors, setting forth the gross earnings of the company and the amount of any dividends paid by it during the year ending on the thirtieth of June next preceding the date of such payment, and showing the manner in which the tax paid at the time is computed.

Penalty for neglect to make return.

SEC. 8. If any such company shall neglect to make or file the certificate hereinbefore required, it shall become liable to pay to the general treasurer, for the use of the state, the sum of twenty-five dollars for each day that such neglect shall continue, which sum and also any amount at any time remaining due from such company upon any payment required to be made by it under the provisions of this chapter may be recovered of such company, with double interest and double costs, by the officer entitled to receive the same, in an action of the case.

Actions to be commenced when.

SEC. 9. All actions for the collection of any payment required to be made under the provisions of this chapter, shall be commenced within four years from the time fixed for the making of such payment, and not after; and no company shall be deemed or held to be in default or to have incurred any forfeiture for failure to make any such payment until the amount due thereon has been deter-

mined by final judgment of court and such judgment has remained unsatisfied for sixty days.

SEC. 10. The provisions of this chapter shall not apply to any street railway company until such provisions shall have been accepted and assented to in writing by such street railway company, and the payments provided for in this chapter to be made by any such street railway company shall not commence until a written assent is delivered by such railroad company to the State of Rhode Island, and the secretary of state is hereby authorized and directed to accept the same in the name and on behalf of the State of Rhode Island, and under its seal, and to sign, seal, and execute such acceptance in duplicate, and to deliver one of said duplicates to every such assenting street railway company immediately upon the assent of such company, and the other of said duplicates to the general treasurer, and thereupon the provisions of this chapter shall be binding and in full force between the state and such assenting company, and shall not be altered or amended without the consent of both parties, and all acts and parts of acts, ordinances, votes, and assents inconsistent herewith are hereby annulled and repealed: *Provided, however,* that the provisions of this chapter shall not apply to any street railway company incorporated on or before the twentieth day of September, A. D. eighteen hundred and ninety-nine, which did not on or before the sixteenth day of October, A. D. eighteen hundred and ninety-nine accept the provisions of chapter five hundred eighty of the Public Laws, passed June fifteenth, A. D. eighteen hundred and ninety-eight; *and provided, further,* that with respect to companies which have already accepted the provisions of said chapter five hundred eighty, this chapter shall not be construed as an alteration, amendment, or repeal of said chapter five hundred eighty, but shall be construed as continuing in full force the provisions of said chapter five hundred eighty.

When to take effect.

# 10. — STATE TAX ON FOREIGN AND DOMESTIC INSURANCE COMPANIES.\*

(Gen. Laws, 1909, Chap. 39.)

Domestic mutual insurance companies to pay a tax of one per cent. on gross premiums; every other domestic insurance company a tax of two per cent.

Pub. Laws, 769, Feb. 15, 1912.

40 R. I. 241.

41 R. I. 277.

SEC. 5 (*as amended*). Every mutual insurance company incorporated and doing business in this state shall annually, on the first Monday in April, pay to the general treasurer a tax of one per centum; and every other insurance company incorporated and doing business in this state shall annually, on the first Monday in April, pay to the general treasurer a tax of two per centum, on the premiums and assessments received by such company during the year ending on the thirty-first day of December next preceding (without any deductions for dividends or unearned premiums applied in part payment of such premiums or returned to policyholders in cash or otherwise), on property and upon the lives of individuals insured by such company within the state, and on property and upon the lives of individuals insured by such company in any other state on which such company has not paid, and is not liable to pay a tax to such other state: *Provided*, that such companies issuing the standard form of fire policy prescribed by Chapter 222 of the General Laws may deduct from such premiums and assessments so much thereof as shall have been returned to the holders of such policies during said year upon cancellations thereof as required by Section 5 of said Chapter 222.†

Foreign mutual insurance companies and agents to pay a tax of one per cent. on gross premiums; other foreign insurance companies and agents, two per cent.

Pub. Laws, 769, Feb. 15, 1912.

SEC. 6 (*as amended*). Every agent of an insurance company and every agent of a surety company not incorporated by this state, doing business or residing herein, shall, during the month of January in every year, make returns to the general treasurer, in such form as he may prescribe, of the amount insured or procured to be insured by him, and by his sub-agents in this state, during

\* See Pub. Laws of 1912, Chap. 769, Sec. 47, p. 91; also Gen. Laws of 1909, Chap. 57, Sec. 9 (*as amended*), Clause *Eleventh*, p. 11; also footnote, p. viii.

† Gen. Laws, revision of 1909.

the year ending on the thirty-first day of December next preceding, and of the amount of premiums received, and assessments collected during the said period by such company or any of its agents or sub-agents within this state, or from any person or persons residing therein; and every such agent of a mutual insurance company, and of a mutual surety company, shall at the same time pay to the general treasurer a tax of one per centum, and every such agent of every other insurance company, and of every other surety company, shall at the same time pay a tax of two per centum, on the amount of such premiums and assessments, without any deduction for dividends or unearned premiums applied in part payment of such premiums or returned to policyholders in cash or otherwise: *Provided*, that such companies issuing the standard form of fire policy prescribed by Chapter 222 of the General Laws may deduct from such premiums and assessments so much thereof as shall have been returned to the holders of such policies during said year upon cancellations thereof as required by Section 5 of said Chapter 222.

SEC. 7. If any such agent shall neglect to make such returns and payments as are prescribed by the preceding section, or if he shall make the same falsely or fraudulently, he shall be fined for every such offence not exceeding one thousand dollars, and a suit upon his bond, given to secure the payment of such tax, shall be forthwith prosecuted.

Penalty for neglect etc., to make such returns and payments.

SEC. 8. Every such agent shall, before making or procuring to be made any contract of insurance as aforesaid, give bond to the general treasurer, with two or more sureties to be approved by him, in such sum as he shall designate (said sum in no case to be less than two hundred dollars for each company represented) with condition to make the annual returns before prescribed and to pay said tax.

Agent to give bond.

SEC. 9. Every person who acts or aids in any manner in negotiating contracts of insurance or reinsurance, or

Sub-agents of insurance companies defined.

placing risks or effecting insurance or reinsurance, for any person other than himself, and receiving compensation therefor, in any insurance company not incorporated under the authority of this state, and who is accountable to any agent in this state of such insurance company for premiums received, shall be known and designated as a sub-agent.

Who may act  
as sub-agent.

SEC. 10. No person shall act as a sub-agent of any insurance company not incorporated under the authority of this state, until he has procured from the insurance commissioner a certificate of authority so to act, for which he shall pay two dollars to and for the use of the state. Such certificate shall continue in force until the first day of April next after the date thereof, and shall authorize the person named therein to negotiate contracts of insurance, or reinsurance, for the agent of any insurance company not incorporated under the authority of this state, duly authorized to do business therein: *Provided*, such agent has, according to law, given bond to make returns and pay taxes, and has complied with all the other requirements of law.

Payments for  
policies  
deemed prem-  
iums.

SEC. 11. All payments made for policies, whether in money or by note or other security, shall be deemed to be premiums within the meaning of the preceding sections of this chapter.

(Gen. Laws, 1909, Chap. 219.)

Same charges  
are to be im-  
posed on the  
foreign insur-  
ance companies,  
as are imposed,  
in other states  
on companies  
of this state.

Pub. Laws,  
1063, May 4,  
1914.

SEC. 23 (*as amended*). Whenever by the laws of any other state of the United States any fees, charges, taxes, deposits of money or of securities or other obligations or prohibitions are imposed on insurance companies incorporated or organized under the laws of this state or on the agents of such insurance companies, so long as such laws continue in force, the like fees, charges, taxes, deposits and obligations shall be imposed on the like insurance companies doing business in this state which are incorporated or organized under the laws of such other state and on their agents.

## (Gen. Laws, 1909, Chap. 220.)

SEC. 25. Every insurance company not incorporated in this state, applying for admission to transact business therein, shall pay to the insurance commissioner, for the use of the state, for filing copy of its charter or deed of settlement the sum of thirty dollars; for filing statement preliminary to admission, and for filing each annual statement after admission, the sum of twenty dollars; and for each agent's certificate, annually, the sum of two dollars.

Fees to be paid by the foreign insurance companies.

## (Gen. Laws, 1909, Chap. 224.)

SEC. 16. (LIFE AND CASUALTY INSURANCE ON THE ASSESSMENT PLAN.) Every such corporation not incorporated in this state applying for admission to transact business therein, shall pay to the insurance commissioner for the use of the state, for filing copy of its charter or deed of settlement, the sum of thirty dollars; for filing statement preliminary to admission, the sum of twenty dollars; and for each agent's certificate, annually, the sum of two dollars.

Fees to be paid.

SEC. 17. Every corporation doing business in this state, under the provisions of this chapter, shall comply with all the requirements of sections six and eight of chapter thirty-nine.\*

Agents to give bond, make returns and pay tax.

## (Gen. Laws, 1909, Chap. 225.)

SEC. 15. Every surety company not incorporated in this state, applying for admission to transact business therein, shall pay to the insurance commissioner for the use of the state, for filing copy of its charter or deed of settlement, the sum of thirty dollars; for filing statement preliminary to admission, and for filing each annual statement after admission, the sum of twenty dollars; and for each agent's certificate, annually, the sum of two dollars.

Fees to be paid by a foreign surety company for admission, and for agent's certificate.

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\* See pp. 98, 99.

## 11. — STATE TAX ON FOREIGN BUILDING-LOAN ASSOCIATIONS.\*

(Gen. Laws, 1909, Chap. 228.)

Name, foreign building-loan associations, what to include.

Pub. Laws, 452, May 7, 1909.

SECTION 1 (*as amended*). The name "building-loan association" used in this chapter shall include all corporations, societies, organizations or associations heretofore or hereafter organized or incorporated under the laws of any foreign country, or of any state or territory of the United States other than the state of Rhode Island, which do a saving and loan or investment business on the building society plan, whether mutual or otherwise, and whether issuing certificates of stock which mature at a fixed time in advance or not.

License, when to be issued.

Pub. Laws, 452, May 7, 1909.

SEC. 4 (*as amended*). If the bank commissioner becomes satisfied, after an examination, that the building-loan association applying to do business in this state is solvent and possessed of sufficient assets as provided by section two of this chapter, and is conducting its business according to law, he shall issue to such building-loan association a license to do business in this state, for which said license said building-loan association shall pay a fee of twenty-five dollars; but if said examination so made by said bank commissioner shall show said building-loan association to be insolvent or not possessed of sufficient assets as provided by this chapter, the said bank commissioner shall refuse to issue the license aforesaid, and forthwith notify said building-loan association of his refusal, with the reasons therefor; and upon such refusal said building-loan association applying for said license may appeal, within ninety days from the time it is notified of such refusal, to the supreme court. Upon the filing of said appeal said appellant shall give bond in a sum

Appeals.

\* For domestic building-loan associations see Pub. Laws of 1912, Chap. 769, Sec. 47, p. 91; also Gen. Laws of 1909, Chap. 57, Sec. 9, Clause *Second*, p. 8.

not less than two hundred dollars to the state of Rhode Island, with surety satisfactory to the clerk of said court, conditioned that if said appeal is not sustained to pay all lawful costs to be taxed by said clerk. Said supreme court shall proceed to hear such appeal after the manner of equitable causes, and if said appellant shall show to the satisfaction of said court that it is entitled to be allowed to do business in this state under the provisions of this chapter, the court shall sustain said appeal, and it shall be the duty of the bank commissioner to at once issue the license to said appellant in accordance with the provisions of this chapter.

SEC. 6. Every building-loan association admitted to do business under the provisions of this chapter shall, before the first day of February in each year, pay a tax to the general treasurer of this state equal to one-fourth of one per centum on the amount of the capital actually paid in to December thirty-first of the preceding year, from residents of this state, less the amount of all certificates withdrawn, and less, also, the amount of its outstanding loan secured by its shares on bond and mortgage on real estate within this state and secured by its shares pledged by residents of this state; and said building-loan association and its shares shall be exempt from payment of any other tax whatsoever, except it shall be assessed for and pay a tax on all real estate acquired in this state in the course of its business.

Annual tax.

## 12. — STATE TAX ON NET ESTATES, INHERITANCES, LEGACIES AND GIFTS.

9 R. I. 293.  
37 R. I. 107.

(Pub. Laws, 1916, Chap. 1339.)

SECTION 1. A tax shall be and is hereby imposed upon the net estate of every resident decedent, and upon the net estate of every non-resident decedent consisting of

"Inheritance  
tax act of  
1916."

Tax to be im-  
posed upon net  
estate of resi-  
dent and non-  
resident  
decedent.



Rate and exemption.

Exemption in case of non-resident.

Sworn statement to be filed.

Failure to file statement.

Value of net estate of resident decedent, how ascertained.

real property located within this state, or any interest therein, as a tax upon the right to transfer. Such tax shall be imposed at the rate of one-half of one per centum upon the excess value of each said estate over \$5,000: *Provided*, that in the case of the estate of a non-resident decedent only such proportion of said exemption of \$5,000 shall be allowed, as the value of the real property located in Rhode Island, or any interest therein, bears to the value of the entire estate wherever located; *and provided, further*, that the executor, administrator or trustee of such non-resident decedent's estate shall file with the board of tax commissioners a sworn statement showing the full and fair cash value of the entire estate. If said statement is not filed as herein provided, no exemption shall be allowed.

SEC. 2. The value of the net estate of a resident decedent for the assessment of the tax imposed by Section 1 of this act shall be ascertained by taking the full and fair cash value of the real property located within this state and of any interest therein, and of the tangible and intangible personal property of the decedent at the date of his decease, including the property and interests described in paragraphs 2, 3 and 4 of Section 5 of this act, and adding thereto all gains made during the settlement of the estate in reducing the intangible personal property thereof to possession, except so much of such intangible personal property as is represented by bonds and stock in any corporation, and income accruing after death. From the value thus obtained there shall be deducted the amount of all claims allowed against the estate, all funeral expenses and expenses of administration, the amount of the allowance made for the support of the widow and family of the decedent by the probate court in accordance with law, and the amount at the death of the decedent of all unpaid mortgages, except mortgages on real property not located within this state, not deducted in the appraisal of the property mortgaged; and there shall be also deducted all losses incurred during the settle-

ment of the estate in the reduction of the intangible personal property to possession, except so much of such intangible personal property as is represented by bonds and stock in any corporation.

The value of the net estate of a non-resident decedent for the assessment of the tax imposed by Section 1 of this act shall be ascertained by taking the full and fair cash value of the real property located in Rhode Island, and any interest therein, including such real property and interests in real property as are described in paragraphs 2, 3 and 4 of Section 5 of this act, and deducting therefrom such proportion of the indebtedness of the entire estate of such non-resident decedent as the value of said real property and interests therein, and of any tangible personal property of such decedent located within this state bears to the value of the entire estate: *Provided*, that only the excess of such proportion of indebtedness over and above the value of said tangible personal property shall be deducted from the appraised value of said real property; *and provided, further*, that the executor, administrator, or trustee, of such non-resident decedent's estate shall file with the board of tax commissioners a sworn statement showing the full and fair cash value of the entire estate and the indebtedness of said estate. If said statement is not filed as herein provided, only such debts and expenses as are chargeable to the said real property under the laws of this state shall be deducted. The full and fair cash value of the net estate of a decedent shall be determined by the board of tax commissioners as aforesaid in accordance with the provisions of Sections 22, 23, 24 and 31 of this act.

Non-resident decedent; same subject.

Sworn statement to be filed.

Failure to file statement.

Value of net estate, how determined.

SEC. 3. The tax imposed by Section 1 of this act shall be assessed upon the full and fair cash value of the net estate determined by the board of tax commissioners as hereinbefore provided and notice of the amount of said tax shall be mailed to the executor, administrator, or trustee by said board, but failure to receive said notice shall not excuse the non-payment of or invalidate said

Tax, how assessed, and notice.

General treasurer to receive and collect taxes.

Tax, when payable.

Unpaid tax to remain a lien upon the estate.

Deposit with general treasurer to secure payment of tax.

Proportion of tax may be refunded after allowance of claims by probate court, etc.

tax. The board of tax commissioners shall certify the amount of such tax to the general treasurer, who shall receive and collect the taxes so assessed in the same manner and with the same powers as are prescribed for and given to the collectors of taxes by Chapter 60 of the General Laws\* and by any acts in amendment thereof or in addition thereto. Such tax shall be due and payable by the executor, administrator, or trustee of the estate immediately upon notification of the amount thereof, and if not paid within thirty days thereafter shall bear interest at the rate of eight per centum per annum from the date of such notification. Said tax shall be paid direct to the general treasurer of the state for the use of the state, and shall be and remain a lien upon the estate until the same shall be paid, and the executors, administrators, or trustees shall be personally liable for such tax until the same is paid. An executor, administrator, or trustee may deposit with the general treasurer a sum of money sufficient in the opinion of the board of tax commissioners to pay the tax which may become due under the provisions of Section 1 of this act, and when said tax has been determined and certified as aforesaid the general treasurer shall repay to said executor, administrator, or trustee the difference between the tax certified and the amount deposited, and the lien upon the estate hereinbefore imposed shall be discharged by the acceptance of said deposit.

SEC. 4. Whenever claims shall be allowed against the estate of a decedent after the payment of the tax imposed by Section 1 of this act the general treasurer shall upon receiving a certified copy of the records of the probate court or other court of competent jurisdiction showing the proof of the allowance of such claims, or upon receipt of such other proof thereof as may be satisfactory to the board of tax commissioners, refund such equitable proportion of the tax represented by such claims to the

\* See page 35.

executor, administrator, or trustee of such estate, without any further act or resolution making appropriation therefor. Any executor, administrator, or trustee may appeal from the assessment of said tax as provided in Section 26 of this act.

Appeal from  
assessment,  
how taken.

SEC. 5. A tax shall be and is hereby imposed upon any transfer by a resident of this state of any real property within the state, or any tangible or intangible personal property, or interest therein or income therefrom, and by a non-resident of this state of any real property within the state or any interest therein, to any person or persons, in trust or otherwise, as a tax upon the right to receive, in the following cases :

Tax on transfer  
of property  
by a resident.

By a non-  
resident.

(1) When the transfer is under a will or by the statutes of descent and distribution of this state.

Transfer under  
will, etc.

(2) When the transfer is made by deed, grant, bargain, sale or gift, without valuable and adequate consideration, and in contemplation of the death of the grantor, vendor or donor, or intended to take effect in possession or enjoyment at or after such death. Such tax shall be imposed when any such person becomes beneficially entitled, in possession or expectancy, to any property, or interest therein, or the income therefrom by any such transfer, whether made before or after the passage of this act.

Transfer by  
deed, grant,  
bargain, sale,  
gift, etc.,  
when.

(3) Whenever any person shall exercise a power of appointment, derived from any disposition of property made whether before or after the passage of this act, such appointment when made shall be deemed a transfer taxable under the provisions of this act in the same manner as though the property to which such appointment relates belonged absolutely to the donee of such power and had been bequeathed or devised by such donee by will; and whenever any person possessing such a power of appointment so derived shall omit or fail to exercise the same within the time provided therefor in whole or in part, a transfer taxable under the provisions of this act shall be deemed to take place to the extent of

Transfer by  
exercise of  
power of  
appointment.

such omission or failure, in the same manner as though the person thereby becoming entitled to the possession or enjoyment of the property to which such power related had succeeded thereto by a will of the donee of the power failing to exercise such power, and shall take effect at the time of such omission or failure.

Transfer upon death of creator of certain trust.

(4) Whenever any person during his life shall appoint a trustee naming himself or others as beneficiaries, and providing for the administration of said trust after his death or providing for a termination of said trust and a distribution of the trust estate or any part thereof at his death, a transfer taxable under the provisions of this act shall be deemed to take place upon the death of the creator of said trust.

Certain dower and curtesy to be subject to tax.

(5) Dower and curtesy in property located within the state shall be deemed to be interests in real property subject to the tax imposed by this section.

Taxes imposed by section 5, how assessed and collected.

SEC. 6. All taxes imposed by Section 5 of this act shall be assessed by the board of tax commissioners upon the full and fair cash value of the property transferred at the rate hereinafter described and only upon the excess of the exemption hereinafter granted, to be paid direct to the general treasurer of the state, for the use of the state, and all executors, administrators, or trustees shall be personally liable for any and all such taxes until the same are paid. Notice of the amount of said taxes shall be mailed to the executor, administrator, or trustee liable therefor, by said board, and upon request made to them to any other person by whom said taxes are payable, but failure to receive said notice shall not excuse the non-payment of or invalidate said taxes; and unless appeal is taken from such assessment, as hereinafter provided, the amount of taxes so assessed shall be final. Said board shall certify the amount of such taxes to the general treasurer who shall receive and collect the taxes so assessed in the same manner and with the same powers as are prescribed for and given to the collectors of taxes

Notice of amount of taxes, how given.

General treasurer to receive and collect taxes after certification by board of tax commissioners.

by Chapter 60\* of the General Laws, and by any acts in amendment thereof or in addition thereto. Payment of the amount so certified shall be a discharge of the tax. Said taxes shall be and remain a lien upon the property transferred, and upon all property acquired by the executor, administrator, or trustee in substitution therefor while the same remains in his hands, until the said taxes are paid or a bond given as hereinafter provided, but said lien shall not affect any tangible or intangible personal property after it has passed to a *bona fide* purchaser for value: *Provided, however,* that nothing herein contained shall give the owner of any securities specified in Section 27 of this act the right to have the same transferred to him by the corporation, association, company or trust issuing the same, until the permit required by said Section 27 shall have been filed as therein provided. The lien charged as aforesaid upon any real estate or separate parcel thereof may be discharged by the payment of all taxes due and to become due upon said real estate or separate parcel, or by the filing and acceptance of a bond as provided in Section 11 of this act, or by an order of the board of tax commissioners transferring such lien to other real estate owned by the person to whom said real estate or separate parcel thereof passes. The heir, devisee or other donee shall be personally liable for the tax on such real estate, as well as the executor, administrator, or trustee; and if the executor, administrator, or trustee pays such tax, he shall, unless the same is made an expense of administration by the will or other instrument, have the right to recover such tax from the heir, devisee or other donee of such real estate.

Taxes to remain a lien upon property transferred or acquired, when.

Lien, how discharged.

Liability of heir, devisee or donee.

SEC. 7. When any property or any beneficial interest therein or income therefrom shall pass to or for the use of any grandparent, parent, husband, wife, child, brother, sister, nephew, niece, wife or widow of the son, or husband or widower of the daughter, or any child adopted in

Classification and rates of taxation.

\* See page 35.

conformity with the laws of Rhode Island, or the laws of any other state or country, or any person to whom the deceased for not less than ten years prior to death stood in the acknowledged relation of a parent, or to any lineal descendant born in lawful wedlock, the tax so imposed upon the full and fair cash value of such property, beneficial interest therein or income therefrom shall be as follows: At the rate of one-half of one per centum upon all amounts in excess of the exemption hereinafter specified and not exceeding \$50,000; at the rate of one per centum upon all amounts in excess of \$50,000 and not exceeding \$250,000; at the rate of one and one-half per centum upon all amounts in excess of \$250,000 and not exceeding \$500,000; at the rate of two per centum upon all amounts in excess of \$500,000 and not exceeding \$750,000; at the rate of two and one-half per centum upon all amounts in excess of \$750,000 and not exceeding \$1,000,000; at the rate of three per centum upon all amounts in excess of \$1,000,000.

Rate upon  
amount in  
excess of ex-  
emptions not  
exceeding  
\$50,000.

Not exceeding  
\$250,000.

Not exceeding  
\$500,000.

Not exceeding  
\$750,000.

Not exceeding  
\$1,000,000.

Over  
\$1,000,000.

Same subject  
as relating to  
persons not  
mentioned in  
section 7.

SEC. 8. When any property or any beneficial interest therein or income therefrom shall pass to or for the use of any person not mentioned in Section 7 of this act, the tax so imposed upon the full and fair cash value of such property, beneficial interest therein or income therefrom, shall be as follows: At the rate of five per centum upon all amounts in excess of the exemption hereinafter specified and not exceeding \$50,000; at the rate of six per centum upon all amounts in excess of \$50,000 and not exceeding \$250,000; at the rate of seven per centum upon all amounts in excess of \$250,000 and not exceeding \$1,000,000; at the rate of eight per centum upon all amounts in excess of \$1,000,000.

Not exceeding  
\$50,000.

Not exceeding  
\$250,000.

Not exceeding  
\$1,000,000.

Over  
\$1,000,000.

Exemptions.

SEC. 9. The following exemptions from the taxes imposed under the provisions of Section 5 of this act are hereby allowed:

Property trans-  
ferred to cer-  
tain corpora-  
tions, etc.,  
already  
exempt.

(1) All property or interests transferred to any corporation, association, or institution, located in Rhode Island, which is exempt from taxation by charter or

under the laws of this state, or to any corporation, association, or institution, located outside of this state, which if located within this state would be exempt as aforesaid, or to any person in trust for the same, or to any city or town in this state for public purposes, shall be exempt.

(2) Property or interests therein of a clear value of \$25,000, to be taken out of the first \$50,000 transferred to each of the persons mentioned in Section 7 of this act, shall be exempt: *Provided*, that whenever two or more persons mentioned in Section 7 of this act, other than the wife and minor children of a decedent, are beneficially interested, in possession, enjoyment, or expectancy, in one and the same transfer of property, only such proportion of \$25,000 shall be allowed as an exemption to one such person as the value of his share or interest bears to the total value of such property; *and provided, further*, that the descendants of any person mentioned in Section 7 shall be allowed the exemption of the person they represent, per stirpes and not per capita.

Exemption allowed to persons mentioned in section 7.

Proportion of exemption in certain cases.

(3) Property or interests therein of a clear value of \$1,000, to be taken out of the first \$50,000 transferred to any person other than the persons mentioned in Section 7 of this act, shall be exempt: *Provided*, that the descendants of any such person shall be allowed the exemption of the person they represent, per stirpes and not per capita.

Exemption allowed to persons other than mentioned in section 7.

(4) In the case of the transfer of a non-resident decedent's real property located within this state, or of any interest therein, only such proportion of the exemptions herein specified shall be allowed as the value of the transferee's share in said real property, or any interest therein, bears to the value of said transferee's share in the entire estate of said non-resident decedent: *Provided*, that the executor, administrator, or trustee of such non-resident decedent's estate or the transferee shall file with the board of tax commissioners a sworn statement exhibiting the full and fair cash value of the entire estate.

Proportion of exemption in case of transfer by non-resident.



If said statement is not filed as herein provided, no exemption shall be allowed.

Taxes imposed  
by section 5,  
due and pay-  
able, when.

Interest charges  
and discounts.

SEC. 10. All taxes imposed by Section 5 of this act, unless otherwise herein provided, shall be due and payable six months after the first appointed executor or administrator liable therefor shall file his bond, and if paid within said period a discount of four per centum shall be allowed and deducted therefrom. If such tax is not paid within nine months from the accrual thereof, interest shall be charged and collected thereon at the rate of eight per centum per annum from the time the tax accrues, unless by reason of claims made upon the estate, necessary litigation, or other unavoidable cause of delay such tax cannot be determined and paid as herein provided, in which case interest at the rate of six per centum per annum shall be charged upon such tax from the accrual thereof until the cause of such delay is removed, after which eight per centum per annum shall be charged: *Provided*, that litigation to defeat the payment of such tax shall not be considered necessary litigation. The tax imposed on a transfer described in paragraph 4 of Section 5 of this act shall be due and payable by the trustee when the amount thereof is certified by the board of tax commissioners to the general treasurer, and if paid within thirty days thereafter a discount of four per centum shall be allowed and deducted therefrom, but if not paid within said thirty days interest shall be charged and collected thereon at the rate of eight per centum per annum from the date such tax is certified as aforesaid until it is paid.

Certain persons  
may elect to  
pay tax, when  
and how.

SEC. 11. Any executor, administrator, or trustee, or any person or persons beneficially interested in property chargeable with a tax under the provisions of Section 5 of this act, may elect, with the approval of the board of tax commissioners, not to pay the same until the person or persons beneficially interested shall come into actual possession or enjoyment of such property; in which case such executor, administrator, or trustee, or said person

or persons beneficially interested shall give bond to the general treasurer in a penal sum three times the amount of the said tax with such surety or sureties as the general treasurer may approve, conditioned for the payment of the said tax and interest thereon at the rate of four per centum per annum from the date such tax accrues, at such time or period as such beneficiaries or their representatives may come into actual possession or enjoyment of said property, and also with the condition that the obligor shall notify the board of tax commissioners when said time or period of actual possession or enjoyment arrives. Said bond shall be renewed every five years after the filing thereof. The acceptance of such bond by the general treasurer shall discharge all liens for the tax covered thereby upon the property of the decedent, and shall also discharge the executors, administrators, or trustees from personal liability for said tax, except under the terms of said bond.

SEC. 12. Whenever claims shall be allowed against the estate of a decedent after distribution of legacies from which the tax imposed by Section 5 of this act has been deducted, and the legatee is required to refund any portion of the legacy, a due proportion of said tax shall be repaid to him by the executor, administrator, or trustee if the said tax has not been paid into the state treasury; and if the said tax has been paid into the state treasury the general treasurer shall upon receiving a certified copy of the records of the probate court or other court of competent jurisdiction showing the proof of true allowance of such claims, or upon receipt of such other proof thereof as may be satisfactory to the board of tax commissioners, refund such equitable proportion of the tax represented by such claim to the executor, administrator, or trustee of such estate or to the person by whom such tax is paid without any further act or resolution making appropriation therefor.

Bond.  
Proportion of  
tax may be  
refunded, when.

Value of life estate and vested remainders, etc., how determined.

SEC. 13. When any property or interest therein or income therefrom shall pass or be limited for the life of another, or for a term of years, or to terminate on the expiration of a certain period, the value of the property of a decedent so passing shall be determined as of the date of the death immediately after the death of the decedent, and the value of the said life estate, term of years, or period of limitation shall be fixed upon the "American Experience Tables" of mortality with interest at five per centum per annum; and the value of the remainder in said property so limited shall be ascertained by deducting the value of the said life estate, term of years, or period of limitation from the fair cash value of the property so limited; and the tax on the said estate or estates, remainder or remainders, interest or interests, shall be immediately due and payable and remain a lien upon the entire property limited until paid.

Tax to remain a lien upon entire property.

In determining value, no allowance to be made in respect to certain contingencies.

SEC. 14. In determining the full and fair cash value of any property or interest therein, or income therefrom, to the beneficial enjoyment whereof there are persons presently entitled thereto, no allowance shall be made in respect of any contingency upon the happening of which the property, or interest therein, or income therefrom might be abridged, defeated or diminished: *Provided, however,* that in the event of such contingency taking effect as an actual burden upon the interest of the beneficiary, either in abridging, defeating, or diminishing the property, or interest therein, or income therefrom as aforesaid, a return shall be made to the person properly entitled thereto of a proportionate amount of the tax theretofore paid upon said property, in respect of the amount or value of the contingency when taking effect, or so much as will reduce the same to the amount which would have been assessed in respect of the actual duration or extent of the interest enjoyed. Such refund shall be made by the general treasurer, upon notification by the board of tax commissioners of the correct amount thereof, without any further act or resolution making appropria-

Proportionate amount of tax may be returned, when and how.

tion therefor. The foregoing provisions shall not apply to an estate for life or for years which can be abridged, defeated, or diminished by the act or omission of the legatee or devisee; such estates shall be taxed as if there were no possibility of such abridging, defeating, or diminishing.

Foregoing provisions not to apply to certain estates for life, etc.

SEC. 15. When property is transferred or limited, in trust or otherwise, and the rights, interests, or estate of the transferees or beneficiaries are dependent upon contingencies or conditions whereby they may be wholly or in part created, defeated, extended or abridged, a tax shall be imposed upon such transfer at the lowest rate which on the happening of any said contingencies or conditions would be possible under the provisions of this act, and such tax so imposed shall be due and payable forthwith by the executors or trustees out of the property transferred: *Provided, however*, that on the happening of any contingency or condition whereby said property or any part thereof is transferred to a person who under the provisions of this act, is required to pay a tax at a higher rate than the tax imposed, then such transferee shall pay the difference between the tax imposed and the tax at the higher rate, and the amount of such increased tax shall be enforced and collected as provided in this act.

Contingent transfers to be taxed primarily at the lowest rate.

SEC. 16. Estates in expectancy which are contingent or defeasible and in which proceedings for determination of the tax have not been taken or where the taxation thereof has been held in abeyance shall be appraised at their full and fair cash value when the persons entitled thereto shall come into beneficial enjoyment or possession thereof, without diminution for or on account of any valuation heretofore made of the particular estate for the purpose of taxation upon which said estate in expectancy may be limited.

Certain estates in expectancy to be appraised, when.

SEC. 17. Whenever a decedent appoints one or more executors or trustees and in lieu of their allowances or commissions makes a bequest or devise of property to them which would otherwise be liable to a tax under this

Certain excess of bequests to executors, etc., to be taxed, how.

act, or appoints them his residuary legatees, and said bequests, devises or residuary legacies exceed what would be a reasonable compensation for their services, as determined by law, such excess shall be taxable as a transfer under the provisions of Section 5 of this act.

Deduction and retention of tax in certain cases.

SEC. 18. Unless the will or other instrument under which any gift or transfer is made shall direct the taxes imposed by Section 5 of this act to be paid from the residue or as an expense of administration, and the residue is sufficient to pay such taxes, the following provisions shall apply: Any executor, administrator, or trustee having in charge or in trust any legacy or property for distribution subject to the tax imposed by Section 5 of this act shall deduct such tax therefrom. If such legacy or property be not in money, he shall collect the tax thereon upon the value thereof as determined by the board of tax commissioners from the person entitled thereto. He shall not deliver or be compelled to deliver any specific legacy or property subject to tax under Section 5 of this act to any person until he shall have collected the tax thereon. If any such legacy shall be charged upon or payable out of real property the heir or devisee shall deduct such tax therefrom and pay the same to the executor, administrator, or trustee and the tax shall remain a lien or charge on such real estate until said tax is paid, and the payment thereof shall be enforced by the executor, administrator, or trustee in the same manner that payment of the legacy might be enforced. If any such legacy shall be given in money to any person for a limited period the executor, administrator, or trustee shall retain the tax upon the whole amount; but if not in money, he shall make application to the board of tax commissioners to make an apportionment, if the case require it, of the sum to be paid into his hand by such legatees, and for such further order relative thereto as the case may require. Legatees, distributees, or other donees shall be personally liable for the taxes imposed by Section 5 of this act until the same are paid over by them

to the executor, administrator, or trustee: *Provided, however,* that if the will or other instrument directs the payment of such taxes from the residue or as an expense of administration, the said liability shall continue until the said taxes are received by the general treasurer or bond is filed as provided in Section 11 of this act.

SEC. 19. The board of tax commissioners, with the approval of the attorney-general, may effect such settlement of the amount of any taxes imposed by this act as they shall deem to be for the best interests of the state, and the payment of the amount so agreed upon shall be a full satisfaction of such tax. The agreement of the executor, administrator, or trustee to such settlement shall be binding upon all persons taking property subject to said taxes, except for fraud, or the manifest error of such executor, administrator, or trustee: *Provided, however,* that settlement as to any tax upon gifts or transfers of real estate where no conveyance is made by such executor, administrator, or trustee, shall be effected with the person or persons receiving the real estate, or interest therein, which is subject to said tax.

Settlement of amount of taxes by agreement.

SEC. 20. Whenever it shall be necessary in the settlement of any estate to retain property or funds for the purpose of paying the claim of any creditor, the amount or validity of which is contested and is not determined, the payment of the whole or a proportionate part of the tax may be suspended, by and with the approval of the board of tax commissioners, to await the disposition of such claim.

Payment of tax may be suspended, when.

SEC. 21. Every executor, administrator, or trustee shall have full power to sell, upon application to the probate court, so much of the property of the decedent as will enable him to pay any tax imposed by this act in the same manner as he might be entitled by law to do for the payment of the debts of the testator or intestate.

Power of sale for payment of taxes.

SEC. 22. Every executor and administrator appointed by any probate court of this state, shall within thirty days after his appointment, file with the board of tax commis-

Inventory of estate to be filed, when.

Further state-  
ment to be  
filed, when.

Certain trus-  
tees to file  
statement,  
when.

Board of tax  
commissioners  
may extend  
time for filing  
inventory or  
statement.

sioners an inventory under oath showing the full and fair cash value of the estate both real and personal of the decedent whom such executor or administrator represents, also the names and addresses of all persons known to be interested in such estate as beneficiaries thereof, and shall within one year thereafter file with said board of tax commissioners a further statement under oath showing the gain or loss in the value of such estate during the settlement thereof, the amounts paid out from such estate for funeral expenses and expenses of administration, for the support of the widow and family of the decedent as fixed by the probate court, and for the settlement of all claims allowed against such estate, and such statement shall also set forth the names and addresses of all persons entitled to take any share or interest of said estate as legatees or distributees thereof, and the fair cash value of each such share and interest. Wherever any person during his life shall appoint a trustee, naming himself or others as beneficiaries, and providing for the administration of said trust after his death, or providing for a termination of said trust and a distribution of the trust estate or any part thereof at his death, all persons acting as such trustee or trustees shall within thirty days after the death of the creator of such trust, file with the board of tax commissioners a sworn statement showing the trust agreement, if any, the full and fair cash value of the trust estate, the extent of the duration of such trust, the manner provided for its termination, the names and addresses of the beneficiaries thereof, and any other information relating thereto which said board of tax commissioners may deem necessary for the proper assessment of the tax thereon. The board of tax commissioners shall have authority to grant an extension or extensions of the time within which any such inventory or statement is required to be filed as aforesaid, upon written application of the executor, administrator, or trustee desiring such extension, and it shall be the duty of such executor, administrator, or trustee, as the case may be, to file such

inventory or statement within the extension of time granted by the board of tax commissioners as aforesaid.

**SEC. 23.** Every probate clerk shall, within thirty days after the granting of letters testamentary or letters of administration upon any estate, notify the board of tax commissioners of the name of the decedent, the name and address of the executor, administrator, or trustee appointed, the amount of the bond required by the court, a certified copy of the will and testament of the decedent, a certified copy of the petition for the probate of a will or the appointment of an administrator, and any other information which he may have concerning the estate of such decedent; and shall also furnish forthwith such further information from the records and files of his office in regard to such estate as the board of tax commissioners may from time to time require.

Clerk of probate court to furnish certain information to board of tax commissioners.

The probate clerk furnishing the information required by this section shall be paid by the board of tax commissioners out of any money appropriated for the expenses of said board, a fee of fifteen cents for every hundred words contained in a certified copy of a petition for the probate of a will or for the appointment of an administrator, or for a certified copy of a will and testament when copies of such documents are made by the probate clerk, but the board of tax commissioners may in its discretion make copies of any such documents or of any other records of the probate court, and if such copies are found by the probate clerk to be correct he shall certify to their correctness and be paid a fee of twenty-five cents for each such certification. All fees paid to a probate clerk under this section shall be disposed of in the same manner as is provided for the disposition of other probate fees under the provisions of Chapter 321 of the General Laws\* and any acts in amendment thereof or in addition thereto.

Fees to probate clerk.

Fees, how disposed of.

**SEC. 24.** If any inventory or statement filed in accordance with the provisions of this act shall be considered

Board of tax commissioners may appraise certain estates, when and how.

\* Revision of 1909.



by the board of tax commissioners to be an erroneous or incomplete inventory or statement of the property, real, tangible and intangible, or of any part thereof, of the decedent, the said board of tax commissioners shall within thirty days after the filing of said inventory or statement give notice to the executor, administrator, or trustee filing the same, to appear before them for the purpose of examination of and concerning such inventory or statement, and of and concerning all matters appertaining to the estate and the value thereof of such decedent; and if the executor, administrator, or trustee fails to appear before said board after due notice, or if after appearance and examination of such executor, administrator, or trustee said board still considers such inventory or statement to be an erroneous or incomplete inventory or statement, or if such executor, administrator, or trustee refuses or neglects to answer the questions propounded by said board in reference to such inventory or statement, said board of tax commissioners may appraise or appoint a person or persons to act as appraiser or appraisers of such estate. Such appraiser, being first sworn, shall forthwith give notice by mail to the executor, administrator, or trustee and to all persons known to have a claim or interest in the estate or property to be appraised, of the time and place of such appraisal and shall at such time and place appraise such estate or property at its full and fair cash value as herein prescribed; and for that purpose said board or said appraiser is authorized to issue subpoenas and to compel the attendance of witnesses and to take the evidence of such witnesses under oath if necessary, concerning such estate or property and the value thereof, and such witnesses shall receive the same fees as those now paid to witnesses subpoenaed to attend the superior court. Such appraiser shall make report thereof and of such value in writing, together with the testimony and depositions of witnesses examined, if any such examination is reduced to writing, to said board of tax commissioners and such other facts

Estate, how  
so appraised.

Appraiser  
appointed by  
board to make  
report, how.

in relation thereto and to said matter as said board may order or require. Such appraiser shall receive from said board a reasonable compensation for services and actual and necessary traveling expenses, payment thereof to be made out of the money appropriated for the expenses of the board of tax commissioners. From such report of appraisal and other proof relating to such estate or property before said board of tax commissioners, said board shall determine the full and fair cash value of the estate or property upon which all taxes imposed by this act are computed and the amount of taxes to which the same is liable. If no appraiser be appointed by said board as hereinbefore provided the said board may determine the value of the property upon which all said taxes are computed and the amount of taxes to which the same is liable.

Compensation  
to appraiser.

Board to  
determine value  
of estate from  
report of  
appraiser.

Board may  
determine value  
of estate and  
amount of taxes  
in case of fail-  
ure to appoint  
appraiser.

SEC. 25. If any executor, administrator or trustee, probate clerk, or other person shall neglect or refuse to file as required by the provisions of this act any inventory or statement with the board of tax commissioners, or to furnish to said board any other information required by this act to be furnished to said board, or shall neglect or refuse to comply with any subpoena issued by an appraiser under the authority of Section 24 of this act, the board of tax commissioners may apply to any justice of the superior court for Providence county, upon proof by affidavit of such neglect or refusal, for an order returnable in not less than two nor more than five days, directing the person complained of in such affidavit with such neglect or refusal, to show cause before the justice who made the order or any other justice of said court, why such person should not be adjudged in contempt. Upon the return of such order the judge before whom the matter is brought on for hearing shall examine under oath such person, and such person shall be given an opportunity to be heard, and if the judge shall determine that such person has without reasonable cause been guilty of the neglect or refusal complained of, the judge may forth-

Penalty for  
failure to  
furnish board  
with required  
information.

Hearing.

with commit such offender to jail there to remain until he submits to file the inventory or statement required or to furnish the information required, or to obey the subpoena, as the case may be, or is discharged according to law, or such judge may make any other order in the premises as the circumstances of the case may seem to him to require, and may from time to time alter, amend or suspend any order entered by him hereunder. Notwithstanding, however, anything in this section or the preceding section of this act contained whenever any executor, administrator, trustee or other person liable for any tax imposed under the provisions of this act, refuses or neglects to furnish the board of tax commissioners with any information which in the opinion of said board is necessary for the proper computation of the taxes payable hereunder, after having been requested so to do, said board of tax commissioners may in its discretion certify such taxes at the highest rate at which they could in any event be computed.

Board may  
certify taxes at  
the highest  
rate, when.

Appeal may be  
taken for abate-  
ment of tax,  
how.

Court may  
order abate-  
ment of tax.

Amount of  
abatement,  
how paid.

SEC. 26. An executor, administrator, trustee, legatee or other person agrieved by the determination of the board of tax commissioners as to the amount of the tax imposed by this act on any estate or any part thereof may, within three months after the payment of any such tax to the general treasurer, and provided such tax has been paid under protest, apply to the superior court in and for the county of Providence by a petition in equity against the board of tax commissioners for the abatement of said tax or any part thereof; and if the said court adjudge that said tax or any part thereof is unfair or excessive or was illegally assessed, it shall order an abatement of such tax or such portion thereof as is unfair or excessive or was illegally assessed, as the case may be, and such order shall be subject to appeal in the same manner as other equity causes. Upon a final decision ordering an abatement of said tax or any portion thereof the general treasurer shall pay the amount of such abatement to the person named in the order of abatement, with interest at the rate of six per centum per annum, with-

out any further act or resolution making any appropriation therefor.

SEC. 27. No banking association organized under the laws of the United States and located within this state, no corporation incorporated within this state, and no unincorporated association or joint stock company or business trust, having certificates representing shares of stock and carrying on business in this state, shall record a transfer of its stock made by any executor, administrator, or trustee, or issue a new certificate for any such share of its stock at the instance of any executor, administrator, or trustee, or transfer any registered bond or other registered evidence of indebtedness at the instance of any executor, administrator, or trustee, until a permit authorizing such transfer has been issued by the board of tax commissioners, and filed with the said corporation, association, company or trust. Any such corporation, association, company or trust making such a transfer before a permit authorizing such transfer as aforesaid has been issued shall be liable for the amount of any tax which may be assessed on account of the bequest or gift of such stock, bond or other evidence of indebtedness, together with the interest thereon, to be collected in an action to be brought in the name of the general treasurer. The board of tax commissioners shall not issue such a permit until all taxes imposed on account of such bequest or gift have been paid, or the payment thereof secured by bond or deposit as hereinbefore provided.

Board to issue permit to certain banking associations, corporations, etc., before transfers of stock by executors, trustees, etc., shall be recorded.

Liability of banking association, corporation, etc., for making such transfer without permission.

Board to issue permit, when.

SEC. 28. The amount due upon the claim of any creditor against the estate of a decedent arising under a contract made after the passage of this act, if payable by the terms of such contract at or after the death of the deceased, shall be subject to the same tax imposed by Section 5 of this act upon a legacy of like amount. The value of net estates of decedents or the value of legacies or distributive shares in the estates of decedents, for the purposes of taxation under the provisions of Section 1

Certain claims of creditors to be taxed, when.

and Section 5 of this act, shall not be diminished by reason of any claim against the estate based upon such a contract, except in so far as it may be shown affirmatively by competent evidence that such claim was legally due and payable in the life time of the decedent.

Final account of executor, trustee, etc., not to be allowed, until when.

SEC. 29. The final account of an executor, administrator, or trustee shall not be allowed by the court having jurisdiction thereof unless such account shows, and the judge of the court finds, that all taxes imposed under the provisions of this act upon any property or interest therein belonging to the estate to be settled by said account and then payable have been paid or that the payment of said taxes has been secured by bond or deposit as hereinbefore provided, or that said property nor any interest therein is not liable for any tax imposed under this act. The certificate of the board of tax commissioners of the amount of said tax, and the receipt of the general treasurer for the amount of tax so certified, shall be conclusive as to the payment of the tax to the extent of said certification, and the certificate of said board that an estate, property or interest is not liable for any tax imposed by this act shall be conclusive of that fact.

Certificate of board and receipt of general treasurer to be conclusive as to payment of tax.

Appraisal to be made as of date of death.

SEC. 30. Except as otherwise provided in this act, every net estate, inheritance, devise, bequest, legacy or gift upon which a tax is imposed under this act shall be appraised at its full and fair cash value as of the date of the death of the decedent.

When will is not offered for probate or application for administration made, board may apply for appointment of administrator.

SEC. 31. If upon the decease of a person leaving an estate liable to a tax under the provisions of this act, a will disposing of such estate is not offered for probate or an application for administration is not made within three months after such decease, the board of tax commissioners may in its discretion, with the approval of the attorney-general, agree with the persons interested in said estate as to the value of said estate and the amount of the tax to be imposed thereon, or said board may apply to the probate court for the appointment of an administrator of such estate, and the probate court upon

such application by said board shall appoint an administrator thereof.

SEC. 32. The word "person" wherever used in this act shall be construed to extend to and include corporations, associations, joint stock companies and business trusts.

Word "person" defined.

SEC. 33. Sections 20 to 32 inclusive of this act shall apply to the taxes imposed under the provisions of Section 1 and Section 5 of this act.

Sections 20 to 32, to apply to taxes imposed by sections 1 and 5.

SEC. 34. This act shall take effect upon its passage, and may be cited as the "Inheritance Tax Act of 1916."

Act, how cited.



## PART IV.

### MISCELLANEOUS AND INCIDENTAL SOURCES OF STATE AND LOCAL REVENUE.

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#### 1. — SPECIAL STATE TAXES FOR HIGHWAY AND OTHER PURPOSES.

(Pub. Laws, 1919, Chap. 1773.)

SECTION 1. In addition to any other state taxes that are or may be authorized to be assessed and collected, a tax of six cents on each one hundred dollars of the ratable property of the several towns, as such ratable property is fixed and determined by Sections 1 and 2 of Chapter 39 of the General Laws, entitled "Of the revenue of the state," shall be assessed, collected and paid by the several towns to the general treasurer for and during the year 1919, one-half thereof on or before the fifteenth day of June, A. D. 1919, and one-half thereof on or before the fifteenth day of December, A. D. 1919; such tax to be assessed and collected in the same manner as other state taxes are assessed and collected by the several towns.\*

Additional  
state tax of  
six cents on  
each \$100 to be  
assessed and  
collected for  
the year 1919.

SEC. 2. A sum equal to one-half of the proceeds of the tax imposed by Section 1 of this act shall be available for expenditure by the state board of public roads in accordance with the provisions of Chapter 84 of the General

Proceeds, how  
to be ex-  
pended.

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\* See Gen. Laws of 1909, Chap. 39, p. 51.



Laws,\* entitled "Of the construction, improvement and maintenance of state roads," and all acts in amendment thereof and in addition thereto, for the reconstruction, improvement, repair and maintenance of such state roads as have been constructed by the state; and the state auditor is hereby authorized and directed upon receipt of vouchers approved by said board to draw his orders upon the general treasurer for the payment of the expenditures hereby authorized.

## 2. — FEES FOR REGISTRATION OF MOTOR VEHICLES.

(Pub. Laws, 1916, Chap. 1354.)

Fees for registration.

SEC. 9. The following fees shall be paid to the board (of public roads) for the certificates and licenses issued by it in accordance with the provisions of this act:

Of automobile of not more than 15 horse-power.

For the registration of every automobile of not more than fifteen horse-power, five dollars.

Of more than 15 and not more than 30 horse-power.

For the registration of every automobile of more than fifteen horse-power and not more than thirty horse-power, ten dollars.

Of more than 30 and not more than 40 horse-power.

For the registration of every automobile of more than thirty horse-power and not more than forty horse-power, fifteen dollars.

Of more than 40 horse-power.

For the registration of every automobile of more than forty horse-power, twenty-five dollars.

Of motor truck of 1 ton or less.

For the registration of every motor truck having a carrying capacity of one ton or less, seven dollars.

Of more than 1 and not more than 2 tons.

For the registration of every motor truck having a carrying capacity of more than one ton and not more than two tons, ten dollars.

Of more than 2 and not more than 3 tons.

For the registration of every motor truck having a carrying capacity of more than two tons and not more than three tons, thirteen dollars.

\* Revision of 1909.

For the registration of every motor truck having a carrying capacity of more than three tons and not more than four tons, sixteen dollars. Of more than 3 and not more than 4 tons.

For the registration of every motor truck having a carrying capacity of more than four tons, but not more than five tons, twenty dollars. Of more than 4 and not more than 5 tons.

For the registration of every motor truck having a carrying capacity of more than five tons, but not more than six tons, twenty-four dollars. Of more than 5 and not more than 6 tons.

For the registration of every motor truck having a carrying capacity of more than six tons, but not more than seven tons, twenty-eight dollars. Of more than 6 and not more than 7 tons.

For the registration of every motor truck having a carrying capacity of more than seven tons, but not more than eight tons, thirty-two dollars. Of more than 7 and not more than 8 tons.

For the registration of every motor truck having a carrying capacity of more than eight tons, but not more than nine tons, thirty-six dollars. Of more than 8 and not more than 9 tons.

For the registration of every motor truck having a carrying capacity of more than nine tons, forty dollars: Of more than 9 tons.

*Provided*, that after January 1st, 1917, if application for registration of any such motor vehicle shall be made in the quarter year beginning the first day of April, the first day of July, or the first day of October in any year, the fee for registration shall be three-fourths, two-fourths, or one-fourth, respectively, of the fee required for a full year. Pro rata fee for registration.

For the registration of every motorcycle, two dollars. Fee for registration of motorcycle.

For the registration of motor vehicles owned by or under the control of a manufacturer of or dealer in motor vehicles, twenty-five dollars, if such manufacturer or dealer operates not more than five automobiles or motor trucks at any one time, and five dollars for every automobile or motor truck in excess of five automobiles or motor trucks. Fee for registration of manufacturer or dealer in motor vehicles.

For the registration of all motorcycles owned by or under the control of a manufacturer or a dealer in motorcycles, ten dollars. Fee for registration of manufacturer or dealer in motorcycles.

Fee for operator's license.

For every license or renewal or duplicate thereof to operate a motor vehicle, one dollar.

Certain motor vehicles exempt from registration fee, and obligation to display number plates.

No registration fee shall be required to be paid for the registration of motor propelled ambulances owned by a hospital, or for the registration of motor propelled fire engines and other fire apparatus owned by volunteer fire companies, whether incorporated or not, or for the registration of motor vehicles owned by the State of Rhode Island or by any city or town thereof, provided the name of the city or town or state department owning the same shall be plainly printed on two sides of such vehicle, or for the registration of any motor vehicle owned by a representative of a foreign country duly accredited to the United States government, but each such owner shall pay the cost price of the number plates or markers required to be displayed on such vehicles: *Provided, however*, no number plate shall be required upon motor propelled fire engines and other fire apparatus owned by volunteer fire companies, or by any city or town.

Moneys collected for fees, etc., to be paid to general treasurer.

Pub. Laws. 1766, April 23, 1919.

Compensation of members of board.

For purchase of number plates.

SEC. 33 (*as amended*). All moneys collected for registration and license fees and fines and number plates under the provisions of this act shall be turned over to the general treasurer, and the members of the state board of public roads shall be paid annually, from the money received from such registration and license fees and fines the sum of five hundred dollars each and a sum not to exceed twelve thousand five hundred dollars in addition to such sums received from the sale of number plates and turned over to the general treasurer may be used by said board for the purchase of number plates, and the further sums not exceeding twenty-five thousand three hundred dollars may be used by said board for clerical assistance and not exceeding twelve thousand dollars for office and other expenses that may be necessary for the purpose of carrying out the provisions of this chapter, the balance to be used for the repair and maintenance of state roads and highways in this state under the direction of the

For clerical assistance, etc.

For repair and maintenance of state roads.

state board of public roads; and the state auditor is hereby authorized and directed to draw his orders upon the general treasurer for the payment of said sums upon receipt by him of vouchers signed by the chairman and secretary of said board.

### 3. — FEES FOR LIQUOR LICENSES.

(Gen. Laws, 1909, Chap. 123.)

SEC. 2. The town councils of the several towns, and the boards of commissioners as hereinafter provided, may grant or refuse to grant licenses to such citizens resident within this state, for the manufacture or sale of pure spirituous and intoxicating liquors within the limits of such town or city, as they may deem proper: *Provided*, that the number of licenses granted (not including druggists' liquor licenses) shall not exceed, in the several cities and towns of the state, one for each five hundred inhabitants as determined by the last census taken under the authority of the United States or the State of Rhode Island. Whenever any license for the sale of spirituous or intoxicating liquors shall be granted, the same shall be granted to expire on the first day of December next succeeding the granting of the same, unless revoked as is hereinafter provided, and such citizens resident may obtain at any time, in the discretion of the persons authorized to grant licenses, a license to expire on the first day of December next succeeding the granting of the same, and pay therefor a price which shall be in proportion to the length of time which the said license so granted shall continue in force bears to the price of a license for a year; but no license granted under the provisions of this chapter shall authorize any person to sell any spirituous and intoxicating liquors on Sunday, or on any election day, or on Labor Day, or on Christmas Day, except in licensed taverns when served with food to guests, or to any

Town councils and boards of commissioners may grant liquor licenses.

15 R. I. 243.  
17 R. I. 222.  
18 R. I. 5.  
19 R. I. 488.  
19 R. I. 643.  
23 R. I. 92.

Licenses not to exceed one for each 500 inhabitants.

23 R. I. 527.  
23 R. I. 530.

Licenses to expire December 1, annually.

Days on which no liquor shall be sold.

To whom liquor  
is not to be  
sold.

woman, except as hereinafter provided, or to sell or deliver, or to suffer to be sold or delivered, to any minor, either for his own use, the use of his parents, or of any other person, or to sell to any intoxicated person or to any person of notoriously intemperate habits, or to sell or furnish intoxicating liquors to any person on a pass-book or order on a store, or to receive from any person any goods, wares, merchandise, or provisions in exchange for liquors, or to allow any minor or woman to drink any intoxicating liquors upon the premises, except in licensed taverns or in licensed victualing-houses, or to allow any minor or woman to sell or serve intoxicating liquors except in licensed taverns or in licensed victualing-houses. The word "tavern" as used in this chapter shall be construed to mean houses where the principal business is the furnishing of food and sleeping accommodations. The word "victualing-house" as used in this chapter shall be construed to mean houses or places where the principal business is the furnishing of food.

What notice to  
be given before  
granting li-  
cense.

Before granting a license to any person under the provisions of this chapter, said council or board shall give notice by advertisement for at least two weeks in some newspaper published in the city or town where the applicant proposes to carry on business, or if there be no newspaper published in said city or town, then in some newspaper published in the county in which such town is located, of the name of the applicant for said license, and the particular location for which the license is requested; and shall give opportunity for remonstrants to be heard before them as to the granting thereof, and no license shall be granted under this chapter to authorize the sale of any such liquors at any building or place where the owners of the greater part of the land within two hundred feet of such building or place shall file, with the board having jurisdiction to grant licenses, their objection to the granting of such license; nor shall any license be granted for the sale of such liquors in any building or place, except taverns that were licensed on

No license to  
be granted if  
certain owners  
of land object  
thereto.

the twenty-second day of May, nineteen hundred eight, within two hundred feet, measured by any public travelled way, of the premises of any public or parochial school. Before any license shall be issued under the provisions of this chapter, the person applying therefor shall give bond to the city or town treasurer in the penal sum of one thousand dollars, with at least two sureties satisfactory to said council or board, which sureties shall be residents of this state, or a surety company authorized to do business in this state, as surety, which bond shall be conditioned that the person licensed will not violate or suffer to be violated on any premises under his control any of the provisions of this chapter or of chapters one hundred eight or three hundred forty-seven,\* and for the payment of all costs and damages incurred by any violation of either of said chapters, and he shall also pay for such license to the town or city treasurer the sum hereinafter named, three-fourths thereof for the use of such town or city, and one-fourth to be paid over by the town or city treasurer to the general treasurer for the use of the state.

No license to be granted within 200 feet of any public or parochial school.

License money to go to state, town, and city, in what proportion.

SEC. 6. The fees for licenses shall be as follows:

1. For a license to manufacture or sell at wholesale and retail, not to be drunk on the premises, pure spirituous, intoxicating and malt liquors, not less than seven hundred dollars nor more than fifteen hundred dollars.

Fees for liquor licenses. Wholesale.

2. For a license to sell pure spirituous, intoxicating and malt liquors at retail only, for all cities and towns having over fifteen thousand inhabitants, not less than four hundred dollars nor more than one thousand dollars, and for all other towns not less than three hundred dollars nor more than seven hundred and fifty dollars.

Retail.

A license to manufacture pure liquors shall carry with it the right of sale at wholesale at his manufactory by the manufacturer of all pure liquors manufactured by

License to manufacture pure liquors, defined.

\* Gen. Laws, revision of 1909.

him. The sale of liquors in less quantities than two gallons shall constitute a sale by retail, and the sale by the quantity of two gallons or in larger quantities shall constitute a sale by wholesale.

Town and city treasurers to make returns to general treasurer, when.

SEC. 64. The treasurer of every town and city shall on the tenth days of January and July in each year make returns to the general treasurer of all moneys coming to his hands belonging to the state, received under the provisions of this chapter, which return shall embrace the names of the persons from whom received and the amount received from each person.

(Pub. Laws, 1919, Chap. 1740.)

Term "non-intoxicating beverages" what to include.

SECTION 1. "Non-intoxicating beverages" as used in this act, includes and means all distilled or rectified spirits, wines, fermented and malt liquors which contain one per centum and not more than four per centum by weight of alcohol or any liquors in combination therewith which contain one per centum and not more than four per centum by weight of alcohol.

Bond of applicant for license.

SEC. 3. \* \* \* \* Before any license shall be issued under the provisions of this act, the person applying therefor shall give bond to the city or town treasurer in the penal sum of one thousand dollars, with at least two sureties satisfactory to said council or board, which sureties shall be residents of this state, or a surety company authorized to do business in this state, as surety, which bond shall be conditioned that the person licensed will not violate or suffer to be violated on any premises under his control any of the provisions of this act or of chapters one hundred eight or three hundred forty-seven of the General Laws,\* and for the payment of all costs and damages incurred by any violation of either of said chapters, and he shall also pay for such license to the town or city treasurer the sum hereinafter named, three-fourths thereof

License money to go to state, town, or city, in what proportion.

\* Revision of 1909.

for the use of such town or city, and one-fourth thereof to be paid over by the town or city treasurer to the general treasurer for the use of the state.

SEC. 7. The fees for licenses shall be as follows:

1. For a license to manufacture or sell at wholesale and retail, not to be drunk on the premises, non-intoxicating beverages, not less than seven hundred dollars nor more than fifteen hundred dollars.

Fees for licenses to manufacture or sell at wholesale and retail.

2. For a license to sell non-intoxicating beverages at retail only, for all cities and towns having over fifteen thousand inhabitants, not less than four hundred dollars, nor more than one thousand dollars, and for all other towns not less than three hundred dollars nor more than seven hundred and fifty dollars.

To sell at retail.

A license to manufacture non-intoxicating beverages shall carry with it the right of sale at wholesale at his manufactory by the manufacturer of all non-intoxicating beverages manufactured by him. The sale of non-intoxicating beverages in less quantities than two gallons shall constitute a sale by retail, and the sale by the quantity of two gallons or in larger quantities shall constitute a sale by wholesale.

License to manufacture defined.

SEC. 52. The treasurer of every town and city shall on the tenth days of January and July in each year make returns to the general treasurer of all moneys coming to his hands belonging to the state, received under the provisions of this act, which return shall embrace the names of the persons from whom received and the amount received from each person.

Town and city treasurers to make returns to general treasurer, when.



## 4. — FEES FOR CORPORATION CHARTERS.

(Gen. Laws, 1909, Chap. 212.)

Business corporations, how formed.

SEC. 2. Any three or more persons of lawful age who shall associate by written articles which shall express:

Agreement.

*First.* Their agreement to constitute an ordinary business corporation;

Name.

*Second.* The name by which it shall be known, which shall be one that can not be mistaken for that of a co-partnership, and which name is not then in use by any existing corporation incorporated by special act or under the general laws of this state;

Business.

*Third.* The business for which it is constituted;

Location.

*Fourth.* The town or city in which it is to be located;

Capital stock.

*Fifth.* The amount of the capital stock, and whether common or preferred, and how much of each, and the par value of each share, and, if preferred, the advantages thereof over the common stock, shall, upon complying with the requirements hereinafter provided, be and become a corporation for the transaction of the business named in said articles of agreement: *Provided, however,* that nothing herein contained shall authorize the formation of any municipal or quasi-municipal corporation, railway company, canal company, turnpike company, or of any company which shall need to possess the right to take or condemn lands or other property under the power of eminent domain, or to acquire franchises in the streets or highways of town or cities, or of any insurance company, bank or banking corporation, savings bank, trust company, or any other corporation trading in bonds, notes or other evidences of indebtedness, in any manner other than is hereinafter provided.

Exclusion of certain corporations.

Agreement must be signed, acknowledged and filed in office of the secretary of state, with a certificate of the payment of fee.

SEC. 3. Said corporators shall sign said agreement stating their residences against their names, shall acknowledge the same in the manner in which deeds of real estate are required to be acknowledged within this state, and shall file the same in the office of the secretary

of state, together with the certificate of the general treasurer that said corporators have paid into the treasury for the use of the state the sum of one hundred dollars; or if the capital stock of said corporation is to be one hundred thousand dollars, or more, have paid into the treasury a sum equal to one-tenth of one per centum of said capital stock.

SEC. 7. Whenever a corporation is created as provided in the preceding sections, and more capital than the amount prescribed in the articles of agreement shall be necessary or desirable, such articles may be amended in pursuance of a vote therefor representing in amount three-quarters of the whole capital stock, passed at a meeting of the corporation duly called for that purpose, by the filing, in the office of the secretary of state, of a certificate of such vote duly attested by the president and secretary of said corporation, together with the certificate of the general treasurer that said corporation has, with previous payments to the general treasurer, paid into the treasury, for the use of the state, a sum equal to one-tenth of one per centum of its capital stock when so increased. Such vote shall set forth the amount, the par value, and kinds, of additional stock and the advantages of the preferred, if any, over the common stock. \* \* \*

Capital stock  
may be in-  
creased, how.  
21 R. I. 114.  
21 R. I. 498.

SEC. 11. All libraries, lyceums, fire-engine companies, and corporations formed for religious, charitable, literary, scientific, artistic, social, musical, agricultural or sporting purposes, not organized for business purposes, and all other corporations of like nature not hereinbefore otherwise provided for, shall be created in the following manner, viz.: Five or more persons of lawful age shall associate by written articles which shall express:

Charitable and  
literary corpo-  
rations, how  
formed.

*First.* Their agreement to form said corporation;

Agreement.

*Second.* The name by which it shall be known, which name shall not then be in use by any existing corporation of the state;

Name.

18 R. I. 165.

Purpose.

Location.

21 R. I. 444.

21 R. I. 498.

Agreement must be signed, acknowledged and filed in office of the secretary of state, with a certificate of the payment of fee.

*Third.* The purpose for which it is constituted;

*Fourth.* The town or city in which it is to be located.

Said agreement shall be signed and acknowledged by all the members named therein. Said agreement shall be filed in the office of the secretary of state, and said persons shall pay a fee of five dollars into the general treasury of the state. When said agreement has been so filed, together with the certificate of the general treasurer that the fee of five dollars has been paid, and the sum of one dollar has been paid to said secretary of state for the certificate hereinafter required, the secretary of state shall thereupon issue to said corporation his certificate, under the seal of the state. \* \* \*

(Gen. Laws, 1909, Chap. 39.)

Corporations chartered by General Assembly to pay tax before organization.

10 R. I. 112.

10 R. I. 116.

12 R. I. 491.

SEC. 16. No corporation other than a corporation for religious, literary, or charitable purposes, or a military or fire company, shall be organized under a charter granted by special act of the general assembly, until the petitioners for the same shall pay into the general treasury, for the use of the state, one hundred dollars, and in addition one-tenth of one per centum upon any amount of capital stock exceeding one hundred thousand dollars authorized by such charter; and every corporation which shall increase its capital stock shall pay into the general treasury, for the use of the state, one-tenth of one per centum upon such increase; and the secretary of state shall not issue a certified copy of any act creating such corporation, or providing for such increase of capital stock, until he shall receive the certificate of the general treasurer to the effect that the sum so required has been paid.

Tax, how collected, if corporation neglects to pay the same.

SEC. 17. If any corporation shall neglect for the space of thirty days to pay the duty imposed upon such corporation, the general treasurer shall issue his warrant of distress against the same, directed to the sheriff or his deputy of the county in which such corporation is located,

for the amount of such duty; commanding him, in the name of the state, to collect from such corporation said amount, with interest thereon from the time the same was payable to the time of its receipt by such officer, with his lawful fees, and to make return thereof within ninety days from the date of such warrant.

SEC. 18. The officer charged with the service of such warrant shall levy and collect the sum therein named, by attachment and seizure of the real and personal estate of the corporation against whom such warrant was issued, and shall sell the same at public auction, giving thirty days previous notice of the time and place of such sale, by posting up two notices in the town in which such corporation is located; and a deed of such estate made by such officer shall vest in the purchaser all the right, title and interest which such corporation had therein at the time of the attachment and seizure thereof.

Same subject.  
Officer to serve  
warrant and  
sell property  
seized.

## 5. — OYSTER GROUND LEASES.

(Gen. Laws, 1909, Chap. 203.)

2 R. I. 561.

SECTION 1. There shall be elected by the general assembly, in grand committee, five commissioners of shell fisheries, one from each county, who shall hold office for the term of five years. The general assembly, in grand committee, at the January session in the year nineteen hundred ten, and in each fifth year thereafter, shall elect five members of said board, and the members so elected shall hold their offices until the first day of February in the fifth year after their appointment. Any vacancy that may occur in said offices while the general assembly is not in session may be filled by the governor until such time as some person elected by the general assembly, in grand committee, to fill such vacancy, shall be qualified to act. Any person elected by the general assembly to fill

Commissioners  
of shell fish-  
eries, how  
elected and  
term of office.

such vacancy shall hold office for the unexpired term of the person whose place he is elected to fill. They shall have power and authority to elect a clerk and prescribe his duties.

May lease cer-  
tain lands as  
private  
oyster ground.

Pub. Laws, 396,  
April 23, 1909.

2 R. I. 434.  
15 R. I. 239.

SEC. 8 (*as amended*). Said commissioners may, unless otherwise by statute prohibited, agree to lease in the name of the state, by public auction or otherwise, to any suitable person, being an inhabitant of this state, or any corporation chartered under the laws of this state, for the purpose of oyster culture and the oyster business: *Provided*, that said corporation shall have its principal place of business within this state for the opening, shipping, and selling of all oysters grown on ground leased to it within this state; *and provided, further*, that said corporation shall not ship out of this state any oysters in cargo lots direct from any of the oyster grounds leased to it; *and provided, further*, that, if at any time hereafter said corporation shall practically cease to carry on actively the business aforesaid, then and thereupon said commissioners may cancel said lease or leases to said corporation; any piece of land within the state, covered by four feet of tide water at mean low tide, as delineated upon the plats in the office of the commissioners of shell fisheries, and not within any harbor line \* \* \* to be used as a private and several oyster fishery for the planting and cultivation of oysters thereon, upon such terms and conditions as they may deem proper, but not for a longer term than ten years or for a shorter term than five years, nor for a rent of less than ten dollars per annum for every acre to be leased where the water is of the depth of less than twelve feet at mean low water, as shown on the plats in the office of the commissioners of shell fisheries, and not agreeing to lease more than one acre at a time in one lot or parcel to one person, firm or corporation; but in drawing such leases said commissioners may include in the instrument of lease one or more acres of land so

leased by them, and all such leases shall be made and executed free of expense to the lessee: *Provided, however*, that any lessee or holder of oyster ground, on the expiration of any lease thereof which is now or which may hereafter be granted, shall upon application to the commissioners of shell fisheries have the preference in the re-letting of said ground for a like term to that granted in the original lease, unless said applicant at the time for granting said application shall be in arrear for rent on said original lease of said ground; and said application for such renewal or further lease shall be granted without notice or advertisement of the pendency thereof: *Provided, however*, that no renewal or further lease of said ground shall be granted when the commissioners of shell fisheries shall for cause cease to lease said ground for oyster culture. And such letting shall not be subject to the provision for letting by public auction; and neither of such commissioners shall at any time be interested in any lease of ground for planting oysters, or in the cultivation or product thereof. \* \* \*

SEC. 9. The said commissioners may let and lease any lands within the state covered by tidewater where the said water is of the depth of at least twelve feet according to the plats in the office of the commissioners of shell fisheries at the average low water, for the purpose of having the said land used in planting and cultivating oysters in the deep waters of Narragansett bay and tributaries, at an annual rental of not less than five dollars per acre, for a term not exceeding ten years from such letting. Same subject.

SEC. 23 (*as amended*). The oysters planted or growing in any private oyster ground leased as aforesaid shall, during the continuance of the lease, be the personal property of the lessee of such oyster ground. Oysters personal property of lessee.  
Pub. Laws, 1242, April 23, 1915.  
12 R. I. 385.  
13 R. I. 451.

## 6. — CORPORATE FRANCHISES IN HIGHWAYS.

(Gen. Laws, 1909, Chap. 91.\*)

Town or city council may grant rights and franchises in streets and highways.

SECTION 1. Any town or city, by vote of the town council or city council, may pass ordinances or make contracts to be executed by its proper officers, granting rights and franchises in, over or under the streets and highways in such town or city to such corporation, and for the purposes and upon the condition hereinafter specified.

Such grant may confer exclusive rights for 25 years.

SEC. 2. Such grants, whether by ordinance or by contract, may confer upon any corporation created by the general assembly of Rhode Island for the purpose of distributing water, or for the purpose of producing, selling and distributing currents of electricity to be used for light, heat, or motive-power, or for the purpose of manufacturing, selling and distributing illuminating or heating-gas, or for the purpose of operating street railways by any motive-power, or for the purpose of operating telephones, the exclusive right, for a time not exceeding twenty-five years, to erect, lay, construct and maintain for the purposes for which such corporation is created, poles, wires, pipes, conduits, rails or cables, with necessary and convenient appurtenances as may be required for the conduct of the business of such corporation, in, over or under the streets of such town or city: *Provided, however*, that no grant of exclusive rights or franchises for either of the purposes aforesaid shall be made by any city or town wherein at the time a corporation created for the same purpose, or a person duly authorized by law to use the streets for such purpose, shall be in actual use and enjoyment of such rights, except to such corporation or person already carrying on business in such city or town; *and provided further*, that whenever in any city or town more than one corporation shall at the time be in actual use and enjoyment of portions of the

Corporation already established, to have a preference.

Neither of two or more corporations to have exclusive right without the consent of the other.

\* See also Chap. 216, p. 91.

streets and highways for either of the purposes aforesaid, no exclusive right or franchise shall be granted to either without the consent of the other; *and provided further*, that no such grant shall prevent any town or city from permitting any person or corporation to use such streets or highways for any of the purposes aforesaid in order to connect and serve any two or more estates owned by such person or corporation.

Private estates may be connected.

SEC. 3. Every corporation which shall accept exclusive rights or franchises granted by ordinance or contract under the provisions of this chapter, shall make and render to the treasurer of the town or city granting the same, on or before the thirtieth day of January, April, July and October in every year, returns, verified by the oath of its president or treasurer, of the gross earnings of such corporation within such town or city for the period of three months next preceding the first day of January, April, July and October in the same year, and shall at the same time pay to such town or city treasurer, in full payment for the rights and franchises aforesaid, a special tax upon said gross earnings at a rate not exceeding three per centum upon the gross earnings of said corporation within said town or city in such year. In case any such corporation shall neglect to make payment of such quarterly tax as aforesaid, said town or city treasurer may collect and recover of said corporation, as other taxes are collectible, double the amount of the special tax shown to be due by the last preceding quarterly-return of such corporation. In case any such corporation shall do business in more than one town or city, and it shall be unable to ascertain the amount of its gross earnings in each town or city separately from actual accounts kept thereof, its returns of gross earnings to be made as aforesaid shall state the gross earnings of its entire business and the length of its wires, pipes, mains or tracks in the streets and highways of each town or city, and the gross earnings from its business in the town or city shall be taken to be that proportion of the whole gross earnings

Corporations to make returns of gross earnings to town or city treasurers.

Special tax to be paid thereon; and if not paid, the town or city treasurer may collect double the amount.

Proportion of tax to the different towns, if more than one.



which the length of its wires, pipes, mains or tracks in the streets and highways of such city or town bears to the total length of all its wires, pipes, mains or tracks in streets and highways.

## 7. — ASSESSMENTS FOR CERTAIN IMPROVEMENTS IN HIGHWAYS.

(Gen. Laws, 1909, Chap. 82.)

Of the laying out of highways by commissioners of estimate and assessment, in towns.

17 R. I. 778.  
18 R. I. 283.

Appointment of commissioners.

10 R. I. 320.

Proportion to be assessed.

SEC. 35. Whenever the town council of any town hereinafter named, shall adjudge it to be necessary to lay out, enlarge, straighten, improve or alter any street or highway, or any part thereof, in said town, said council may cause the same to be done in the manner following: Whenever any lands shall be required for the purpose aforesaid, and the town council shall be of opinion that any estates will be specially benefited thereby, said council shall, after notice to all persons interested, which notice shall specify the time and place of the meeting of the council and the nature and extent of the intended improvement, and after hearing all said persons who desire to be heard in the matter, appoint not less than three nor more than five discreet and disinterested persons as commissioners of estimate and assessment, who may be residents and taxpayers in said town; and said council may at the same time determine that such portion of the damage occasioned by taking any real estate for said purpose, not exceeding three-fourths thereof, shall be assessed upon the owners of such estates as said commissioners shall find will be specially benefited by making the proposed improvement, whether any part of such estates are taken for the improvement or not: *Provided*, that such owners shall not be assessed in any case beyond the amount that said commissioners shall consider their estates to be specially benefited thereby. Said commissioners, before entering upon the duties of their office,

shall be severally engaged to the faithful discharge of the trust and duties required of them.

SEC. 36. Whenever the city council of any city shall adjudge it to be necessary to lay out, enlarge, straighten, improve or alter any street or highway, or any part thereof, in said city, and any lands shall be required for the purpose aforesaid, and the said city council shall be of opinion that any estates will be specially benefited thereby, and the said city council shall determine what portion of the damage occasioned by taking any real estate for said purpose, not exceeding three-fourths thereof, shall be assessed upon the owners of such estates as the commissioners appointed under this chapter shall find to be specially benefited by making the proposed improvement, whether any part of such estates are taken for the improvement or not (*Provided*, that such owners shall not be assessed in any case beyond the amount that said commissioners shall consider their estates to be specially benefited thereby), the board of aldermen of said city shall thereupon proceed in the same manner and with the same powers and authority as is given to town councils in the preceding section.

Of the laying out of highways by commissioners of estimate and assessment, in cities.

SEC. 37. The commissioners shall cause a survey and plat of the proposed alteration to be made; and shall cause notice to be given to all persons interested in the lands to be taken or in the improvement to be made, and to all persons who are owners of lands which, in the opinion of the commissioners, will be benefited by such proposed alterations, of the time and place of making an estimate of the value of the property so required to be taken, and of the special benefits to be conferred by making such alterations; and at the time and place appointed in said notice, the commissioners shall proceed to make a just estimate of the amount of the damage occasioned to the respective owners, lessees, parties or persons entitled to or interested in the lands taken for such alteration, and also a just estimate of the value of the special benefits, if

Duty of the commissioners of estimate and assessment.

any, caused thereby to the several owners of lands not required for the proposed improvements, but which will, in the opinion of the said commissioners, be benefited thereby; and said commissioners shall report thereon to the town council or board of aldermen without unnecessary delay. The commissioners shall set forth in said report the names of the owners of, and persons in any way interested in, any of the land taken for the proposed improvement, so far as the same can be ascertained, and a description or designation of the several parcels thereof, with the damage and benefit to each respectively. And the said commissioners shall further apportion and assess such portion of the damage and cost of improvements as the town or city council may have directed, ascertained as aforesaid, upon the owners of the estates so specially benefited, in proportion to the special benefits conferred: *Provided*, that the amount of such assessment shall not exceed the amount of the special benefits, ascertained as aforesaid.

Benefits to be  
added to taxes.

SEC. 45. The amount of benefit apportioned and assessed to the owners of real estate by the commissioners in their report, confirmed as aforesaid, and required by such report to be paid by the respective owners, shall be added to the taxes assessed against said real estate and the owners thereof by the assessors of taxes at the next or any subsequent annual assessment of taxes after the confirmation of said report, and shall be and remain a lien upon such real estate from and after such confirmation until it is paid, and shall be collected at the same time and in the same manner as the other taxes assessed against said real estate and the owners thereof; except in cases where the estates are owned by non-residents in the state, or minors, in which case one year in addition shall be allowed.

## (Gen. Laws, 1909, Chap. 83.)

SEC. 30. Whenever any highway shall be graded, and sidewalks established therein, and such sidewalks shall be ordered to be curbed as is hereinbefore provided, the owners of land abutting on such sidewalks shall pay the cost of the curbstones to be set against their respective lands.

Curbstones,  
how paid for.  
12 R. I. 241.  
19 R. I. 550.

SEC. 31. Such costs shall be ascertained by the surveyor of highways, and be by him submitted to and be approved by the said town council, and then the surveyor of highways shall demand the same of such abutting owner, and if such owner shall neglect or refuse to pay the same, such surveyor of highways shall certify the costs so ascertained and approved, to the assessors of taxes for the said town, and the assessors shall include the said costs of said curbstones, which sum shall be included in the next assessment of taxes for such town against such land or the owner thereof.

Cost, how as-  
certained and  
collected.  
12 R. I. 241.  
19 R. I. 550.  
28 R. I. 329,  
366.

SEC. 34. If the person appealing from any appraisal of damages made by the town council shall fail to have the damages increased on such appeal, he shall pay the costs, and shall have judgment for the amount of damages awarded him, but if the said damages be increased on the appeal, then he shall have judgment for the damages and costs awarded him, and execution may issue therefor; and every person appealing from any assessment of taxes for curbstones who shall fail to have such taxes reduced on appeal shall be adjudged to pay the costs of suit, and the collector of taxes may proceed to collect such taxes as if such appeal had not been taken, but if the appellant shall succeed in having such tax reduced, he shall recover costs, and the collector of taxes shall collect from him only so much of said tax as shall have been found on appeal to be due from the appellant.

Proceedings in  
case of such ap-  
peal.  
19 R. I. 550.

Of appointment  
of commission-  
ers to define  
grade, etc.

SEC. 37. Whenever in any town any person or persons owning land abutting on any platted street or way, which is not a public highway, the plat of which is recorded in the office of the clerk of the town in which such land is situated, shall petition the town council of such town to cause the grade of any such street or way to be defined, said town council shall appoint three discreet and disinterested persons, residents and taxpayers of said town, commissioners to define the grade of such street or way; which commissioners, before entering upon the duties of their office, shall be engaged to the faithful discharge of the said trust.

Compensation  
of commission-  
ers, etc.

SEC. 41. Said commissioners shall be entitled to a reasonable compensation for their services, and for all sums of money expended for said plat and other necessary disbursements, to be allowed by the town council, whether said report be rejected, confirmed or recommitted; to be paid by said petitioners, the amount of which shall be equally apportioned and assessed to such petitioners by the assessors of taxes; and unless paid forthwith by said petitioners, shall be added to the taxes assessed against said real estate abutting on said platted street or way belonging to said petitioners and the petitioners owning the same at the next annual assessment of taxes; and shall be and remain a lien upon such real estate until it is paid, and shall be collected at the same time and in the same manner as the other taxes assessed against said petitioners, except in cases where said petitioners are non-residents of this state or of the United States, in which cases one year in addition shall be allowed for the payment of the same.





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